

Report and Financial Statements

For the Year Ended 31 March 2021



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



Report and Financial Statements For the Year Ended 31 March 2021



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 2021

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Legal and Administrative Information

For the Year Ended 31 March 2021

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

Treasurer I A Mullen

Other Directors G Thompson B Garrard
J McGee F A Morgan [retired 13/3/21]

Secretary D Macleod [appointed 3/9/20] J Wade [retired 17/4/20]

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 2021

Committee's Report

The Committee presents its report and financial statements for the period ended 31 March 2021.

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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For the Year Ended 31 March 2021

Objectives and Activities

The organisation's objectives in the year are:

- The effective implementation of Scotland's SDS Strategy
- To support local SDS Independent Support Organisations to influence change positively 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 support local and national decision makers to better understand and value independent support to embed SDS and independent living
- To provide a collective voice for influence nationally for member organisations, actively developing cross-sector relationships and opportunities.
- To provide support to existing and emerging member organisation through training and capacity building.

Self Directed Support Scotland (SDSS) services

- Resources for organisations that promote or develop services around and help implement, Self-directed Support, including online resources and training tools;
- Signposting and information
- Supporting members in engaging with local SDS implementation
- Strategic national and local engagement through national events
- 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, presentations and intelligence sharing on SDS to other agencies

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Review of Achievements and Performance

In a year overshadowed by the COVID-19 pandemic, we have focused on online engagement in relation to SDS implementation, both from ourselves and our membership. In keeping with Scottish Government guidance, all face-to-face meetings were discontinued.

Following initial induction and a period of familiarisation with the organisation and SDS landscape, the Chief Executive Officer and Communications and Policy Manager are now fully embedded in the organisation, the CEO having successfully led the team through the strategic planning process to conclude the development of next year's implementation plan. Partnerships and contacts established and strengthened, also building on existing relationships that the CEO has brought to SDSS include The ALLIANCE, ILF, SSSC, Social Work Scotland, Community Brokerage Network, SDS Practice Network, Inclusion, In-Control, University of Strathclyde and the SDS Collective. This year has seen a major delivery in our first online annual conference, which was overwhelmingly well received: SDS National Voice. This came at a turning point for Scotland's Social Care, in the development of the Review of Adult Social Care, with which we actively engaged, having it's leads present at both our AGM and conference, as well as facilitating ongoing engagement with this agenda with our members.

The organisation has strengthened and consolidated relationships with a number of key partners in our efforts to support cross-sector and partnership working to embed quality SDS practice. Continuing relationships with Scottish Government and Social Work Scotland have resulted in ongoing partnership engagement. Engagement with our members has resulted in the launch of online SDS forums and development of a PA Employers' online resource. We published the largest body of research to date on lived SDS experience and have implemented its findings, actively supporting the SDS Practice Network, with a programme of local engagement sessions planned for 2021/22.

In 2020/21 SDSS 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

Committee's Report

For the Year Ended 31 March 2021

number of new members, including Civil Rights First, Glasgow Disability Alliance, STAND, Family Payroll Ltd, Top Care, Jericho Society, Support Choices Perth and Kinross and the Autism Network Scotland making our membership inclusive of 60 organisations. 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 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 2020/21 were to focus on our charitable objectives with 35 campaigns engaging with over 1,300 people predominantly through presentation, workshop and training attendance (70%) but also including meetings and interventions. We also adapted to the situation presented by the pandemic, engaging with all strategic partners in the best way to support those directing their own support through SDS.

In addition and more specifically, during 2020/21 SDSS had core funding from the Scottish Government SDS Policy Team to work on the following four Outcomes:

Outcome 1:

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

Outcome 2:

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

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For the Year Ended 31 March 2021

Outcome 3:

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

Outcome 4:

More people feel empowered and supported to develop local independent support

What we did and the difference we made

Service User Experience Research Project: My Support, My Choice (MSMC)

Our primary project output has continued to be our Service User Experience Research Project: My Support, My Choice (MSMC), produced in partnership with the ALLIANCE, with publication of the main report in October 2020 followed by the thematic ones in December 2021.

The MSMC project heard about the experiences of 637 people who use or are being assessed for SDS and Local Authority reports and feedback sessions will be held in Summer 2021. Delayed due to the ongoing COVID-19 restrictions and guidance these will now be online engagement sessions. Meanwhile the reports have generated a significant degree of interest and engagement.

SDS Implementation

- *Initial partnership working has focussed on local authority engagement, through Social Work Scotland's SDS Project and through the SDS Practice Network. SDSS Chief Executive has planned a series of facilitated sessions for the SDS Practice Network, looking at themed findings within the MSMC*

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national report. Building on Social Work Scotland's (SWS) commitment to embedding all 66 of our research recommendations into the delivery of the SDS Framework of Standards, SDSS and SWS delivered a partnership workshop at our annual conference, with our researcher delivering a main stage presentation. SWS has committed to involvement within each of the subsequent local engagement sessions planned to follow the publication of the local reports.

- *Ongoing engagement with the independent Review of Adult Social Care* initiated at last year's AGM, involving the embedding of our research findings and data within the review report, culminated in Derek Feeley, Chair, presenting the findings in relation to SDS and Independent Support at the SDS National Voice annual conference. Discussions have commenced with a range of local partners involved in the local research engagement sessions.
- *Discussions with SSSC, Social Work Scotland and Glasgow Caledonian University* which focussed on the research recommendations concerning the need for SDS specific training for student Social Workers resulted in the delivery of training to 90 Social Work students, involving people with lived experience, as a means of testing the validity of this report. Ongoing sessions with this university, in collaboration with two others is planned.
- *Our ongoing communication strategy with The ALLIANCE* has resulted in the delivery of a session related to our mental health research report, with See Me at The ALLIANCE annual conference.

"SDSS maintained a high level of support in an economic climate that is challenging." - PAMIS

In Highland, we continue to support the development and implementation of a local SDS Strategy. Highland is unique in developing its own SDS strategy and we will continue to support its implementation inclusive of our membership and local stakeholders.

Committee's Report

For the Year Ended 31 March 2021

As part of our ongoing engagement with Social Work Scotland, the Chief Executive now sits on the SDS steering group for the implementation of the SDS Standards and is an active member of the SDS Practice Network, engaging all local authority SDS Leads.

The National Voice: The Quality Approach

On 17 March 2021, nearly 200 people including disabled people, their carers, social care professionals and Scottish Government came together virtually for the 2021 SDS National Voice. This year's event aimed to strengthen the collaborative efforts being made by Self Directed Support Scotland (SDSS) members and stakeholders, through open discussion and the launch of some innovative resources to help close the implementation gap.

Featuring key topics in Scottish social care, our fourth national event was opened by Cabinet Secretary for Health and Sport, Jeane Freeman, as she made a welcomed announcement about a reduction in available income charges for almost 1,000 ILFS recipients.

Dr Dianne-Dominique Theakstone provided an update on SDSS and the ALLIANCE's My Support My Choice research project. Alisa McAllister from Social Work Scotland provided an update on the development of the National Framework for SDS implementation and Derek Feeley discussed the findings and recommendations of the review.

The event also included an expert panel discussion and 11 interactive workshops followed by the launch of a new online forum where our members and stakeholders can share best practice related to SDS.

We also announced a digital update of the 2014 Personal Assistant (PA) Employers Handbook in the form of an online resource. This involved the support of a working group, plus two reference groups.

The 2021 SDS National Voice has been greatly received and we have been able to give members access to recordings of the sessions as well as sharing key presentations widely.

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"The panel was really good as it helped bring together the thinking across the day and combine opinions and expertise to better understand these concepts etc.

I think the online resources are great! Well done!" - Feedback from SDS National Voice attendee 2021

SDSS Membership and Independent Support Organisation engagement

SDSS works with our members to keep them up to date and engaged in developments in the SDS strategy and approaches both nationally and locally. SDSS' Membership Development Executive provides tailored support in response to members' requests.

As part of the 2021 SDS National Voice conference, SDSS helped produce in video format and showcase member's responses to the effects of the pandemic, both on the support that people have needed and how it was delivered.

Training sessions delivered included specific input on SDS for STAND (Striving Towards A New Day - a support group for people with early onset dementia, their carers and families) and for our wider membership, Applying SDS Legislation and Guidance, in partnership with Civil Rights First.

We continue to provide the secretariat for the SDS Collective, partnering with members to provide information sessions and workshops as required. The Collective has grown to over 100 people on the mailing list and produced their 'Call to Arms' which was taken up by the Scottish Government in support of their new Option 1 and 2 Guidance and are looking to develop their campaigning role to influence future legislation and SDS implementation.

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SDSS AGM

Due to the current pandemic, our 2020 AGM was delivered virtually (online) on Thursday 12 November, with over 80 members (and non-members) joining our virtual meeting space. Following the formal AGM component, members watched presentations and discussions around key topics influencing Self-directed Support (SDS) in Scotland, including My Support My Choice, the SDS Standards and the Review of Adult Social Care.

“The AGM was really informative and has supported us to plan around how our project is making plans around the work it delivers over the next year” - Enable Scotland

PA Employer Handbook

SDSS developed a PA Employer Handbook through a partnership approach involving several members and 2 reference groups. First published by the Scottish Government in 2014, we have moved the resource online to make it interactive and to continue to improve and reflect changes over the years that have affected current and potential PA Employers under Option 1 of SDS. These developments and issues include:

- Free Personal Care for all
- Introduction of the Scottish Living Wage for PAs
- Minimum wage requirements for overnight support
- Self Employed PAs status
- Pension contributions
- TUPE arrangements and application
- Redundancy costs
- Disclosure Act changes
- Funding for additional PA Employer costs

We have developed to link existing support and signposting. This set a challenge for SDSS without ongoing funding but the first phase, a desktop/laptop

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compatible resource is, at the time of writing, published with a development roadmap to be added including mobile device compatibility, improving accessibility, employer registration and bring features like recruitment and links to the new SDS Forum.

"We are offering a more extensive support on PA employment and support. Having the updated PA handbook has allowed us to do this with confidence." – SDS Forum East Renfrewshire

SDS Forum

At the 2021 SDS National Voice conference, SDS Scotland . You can access the Forum here: <https://forum.sdsscotland.org.uk/>

"SDSS provided regular, relevant up to date information that my team has found very useful when supporting individuals." – North Lanarkshire Disability Forum

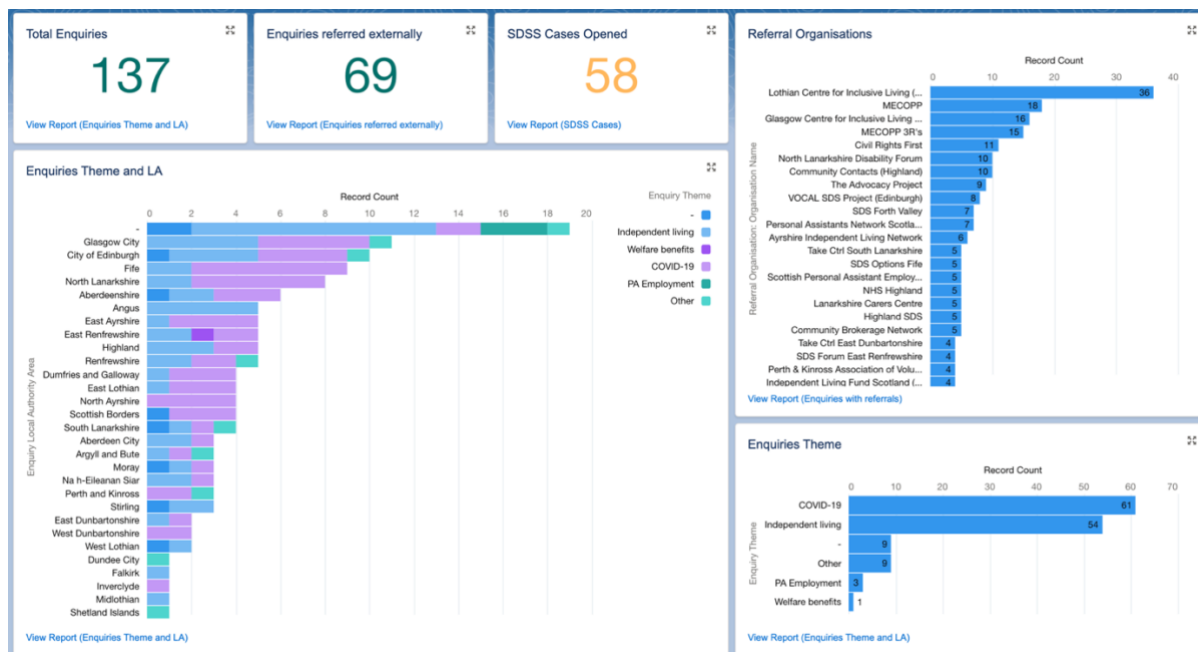
Enquiries

137 person to person enquiries (sourced by telephone, email, social media) were handled between 1 April 2020 and 31 March 2021, with 60.5% referred to SDSS members for resolution with SDSS managing the remainder. Of these, 58 were converted to cases for more in depth work with membership organisations and 27 of these are now resolved.

The majority of enquiries related to independent living (54) and COVID-19 (61). The local authorities with the most enquiries were Glasgow, City of Edinburgh and Fife.

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For the Year Ended 31 March 2021

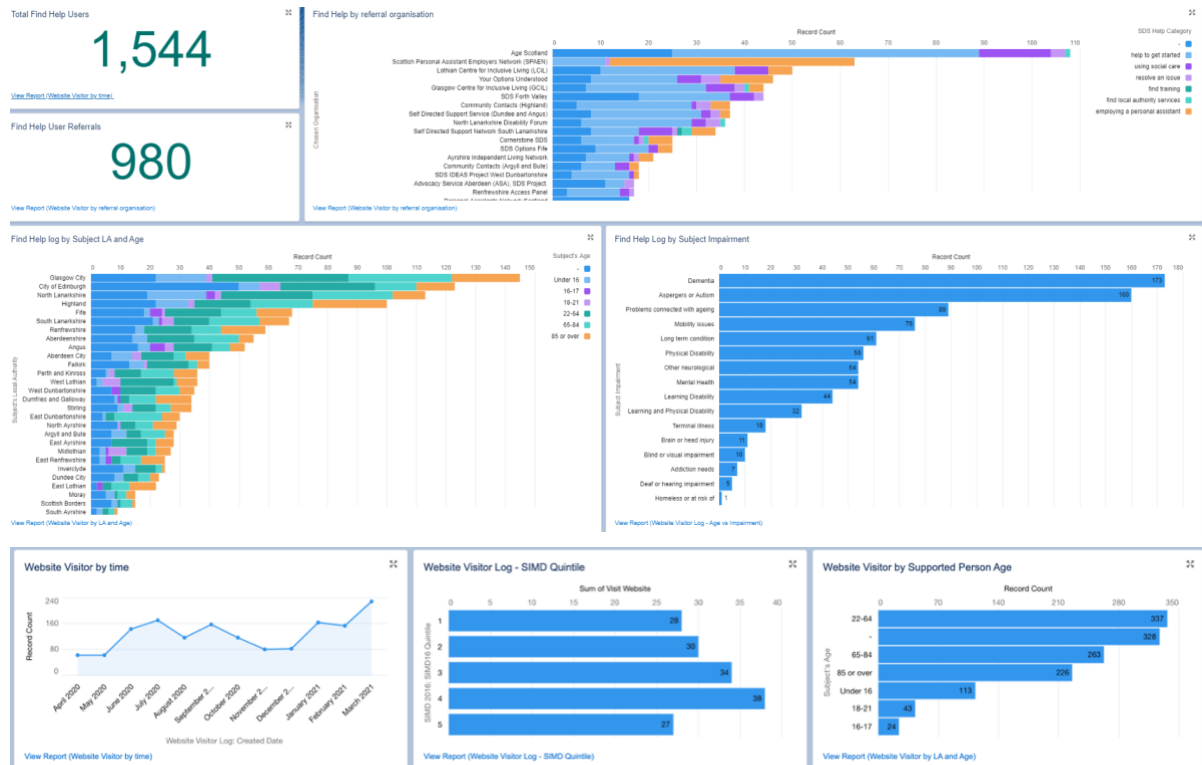


Online SDSS Find Help service and database

The online SDSS Find Help service continues to do the bulk of our referral work to independent support organisations with 1,544 users from 1 April 2020 – 31 March 2021, with 63% of these users (980) choosing a specific support organisation relevant to their needs from guided options. The service is also a source of intelligence for Scottish Government and other stakeholders. Age Scotland continued to be the number one organisation for referrals during the selected period and the organisation continues to be a focus for support, with AGE Scotland delivering a workshop at our SDS National Voice conference in March 2021.

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Where the service user has chosen to tell us, we can also see that most enquiries via our Find Help service are regarding people living with dementia, Autism and problems connected with ageing. We can also see that people from Glasgow, Edinburgh and North Lanarkshire are most likely to be looking for support.

Engagement with the online database continues to increase and at the time of writing referrals have doubled year on year with engagement through the new PA Employer Handbook and updated membership listing on the SDSS website.

Email

SDSS sends out regular Members' e-bulletins to an average of 220 people, which includes representatives of all our members and had an average detected opening rate of 42% (up 2.66% on the last financial year). This bulletin helps us disseminate any information, events and funding that SDSS has become aware of that may be of interest to assist our members. Additional bulletins are sent as

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necessary, focused on items such as promoting our SDS National Voice event, SDS Forum and the Scottish Government bonus for Personal Assistants.

The bulletin is also an opportunity for members, themselves, to promote the work they are currently involved in, advertise events they are holding and to share useful information with others. We also use this bulletin to keep members up to date in terms of their own practice and approaches, you can find examples of articles shared here: <https://www.sdsscotland.org.uk/news>

Website Visits

From 1 April 2020 until 31 March 2021, we received 30,416 visits to our website (up 62% since the last report). This included 4,134 downloads of our publications and resources. Glasgow and Edinburgh remain the top sources of visits followed by Aberdeen, Dundee and Hamilton. Website engagement has been more relevant during the pandemic for achieving Outcome 3 goals and more people (+61%) have used the website and visited more pages (+56%) since the last report.

Most popular web pages and news items:

- Statement on COVID-19
- How does SDS work
- SDS FAQs
- What does SDS mean for individuals
- £500 thank you payment for PAs
- My Support, My Choice
- Face mask exemption card announced
- Vaccination programme updates
- Derek Feeley responds to Social Care Review Questions
- Can carers now get SDS?

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For the Year Ended 31 March 2021

Social Media

Social media engagement continued to grow and remains an important tool for connecting with our membership's activities and sharing SDS Policy outputs. At the time of writing it has been invaluable in managing expectations around the Scottish Government £500 PA Bonus payment.

Facebook: The SDSS Facebook page has 1,006 'Likes'.

From 1 April 2020 to 31 March 2021, our 39 Facebook posts were seen by 16,294 people.

Twitter: The SDSS Twitter account has 3,034 Followers.

From 1 April 2020 to 31 March 2021, our 287 Tweets were seen more than 191,800 times.

Popular social content in the year:

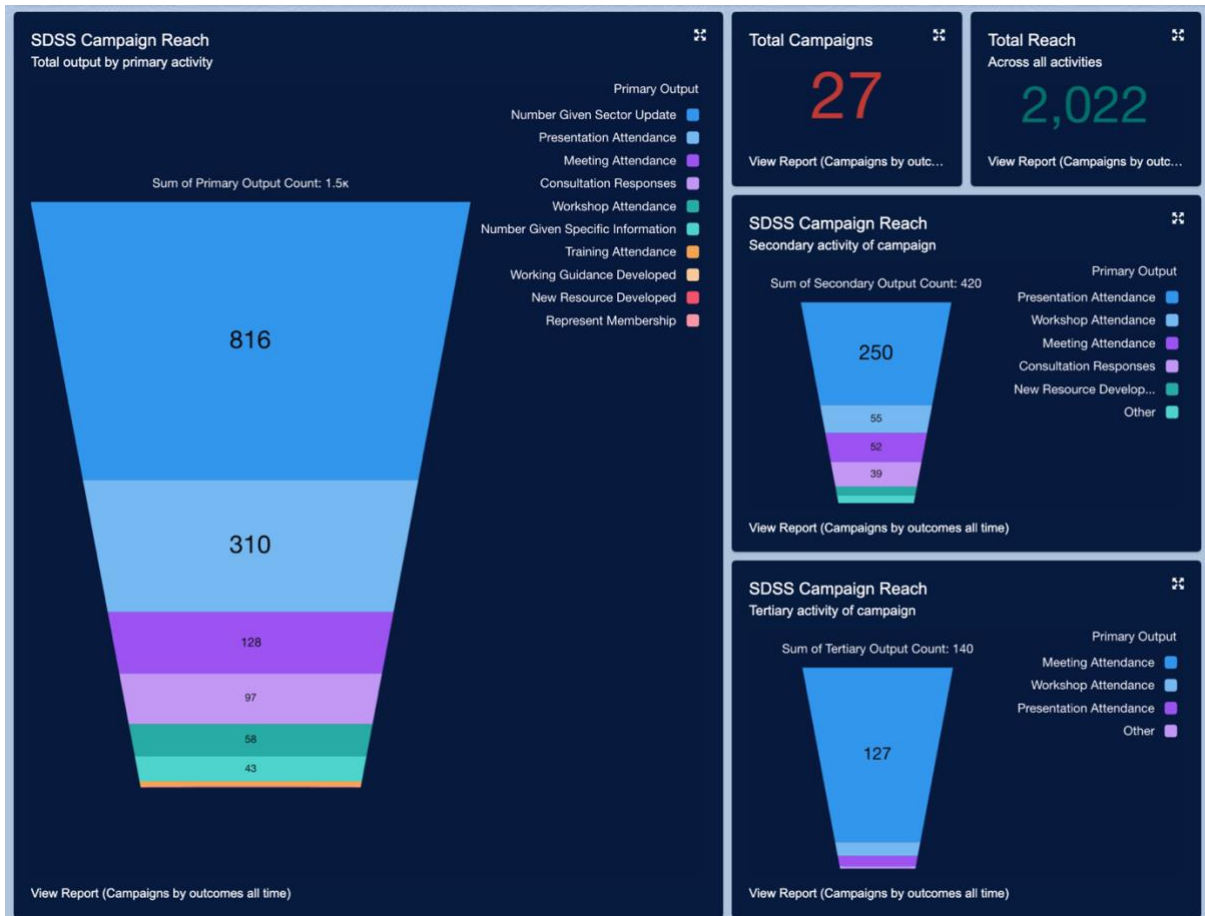
- My Support, My Choice research report launch
- Introducing our new Chief Executive
- Farewell to SDSS Chair Florence Garabedian
- Disability Equality Scotland manifesto for change
- Scottish Government bonus for PAs
- Scottish Government and COSLA joint statement following Feeley Report
- SDS National Voice
- COVID-19 testing for PAs

“SDSS membership has given us access to advice, support and information. Through national events it has linked us in to other third sector organisations and kept us informed of the national picture.” - Scottish Borders SDS Forum

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For the Year Ended 31 March 2021

Campaign Reach in the year



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Our future plans

Our strategic themes for 2021/22 are:

- Fair Access
- Membership Quality and Capacity Building
- PA Employer Resource Development
- Partnership Working
- SDSS Development
- SDSS Profile and Watching Brief
- Support for Members: Issues
- Support for Members: Local Policy

The past year has seen SDSS Chair, Florence Garabedian, standing down as Chair of the Management Committee at the end of March 2021, to focus on new challenges. Florence has been with SDSS since its inception and we would like to take this opportunity to thank her for her guidance, we are indebted to her for sharing her experience and passion over the last 14 years which has left SDSS in such a key strategic position. We are delighted to announce that Angela Mullen will now serve as interim chair. Highly experienced as Support Services Manager of Glasgow Centre for Inclusive Living, Angela also has many years' experience on the SDSS board, serving latterly as our Treasurer, and has likewise been integral to our strategic and organisational strength. We have also recruited six new trustees to the Management Committee and have undertaken a review of our governance documents with a view to further embed lived experience in our management structure.

As our research partnership with the Alliance reaches its final stage, we will undertake sessions focused on the findings relating to transparency and communication facilitated with the SDS Practice Network and with a programme of local engagement events delivered in partnership with Social Work Scotland and each locality.

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The launch of the finalised PA Employers Handbook in June 2021 has been useful in ensuring quality approaches for those considering becoming employers or those currently contracting with PAs. At the time of writing, engagement with the online resource was significant with over 1,300 visitors logged and plans are in place for its continued development and an equivalent PA focussed resource.

Following engagement with Social Work Scotland, in relation to self-employed carers, we surveyed our membership and others in relation to the complex legal issues surrounding this section of the workforce. The objective is to produce a report as part of our engagement with this issue and will inform the work of Social Work Scotland, in partnership with Scottish Government.

A main focus of work outwith our current implementation plan has been supporting the administration of the £500 bonus payment to PAs by Scottish Government. This has resulted in the Operations Manager chairing a working group comprised of membership payroll providers, with the CEO co-chairing a programme board for a PA Pathway with the Scottish Government Workforce and Fair Work Division. Recent outputs included the delivery of a helpline to support the process by SDSS which at the time of writing had successfully concluded having reached over 4,900 PAs and catalysed the inception of a PA programme board co chaired by our Chief Executive.

As we seek to diversify our funding, partnership with Community Brokerage Network has involved the development of a paper to outline the nature of a joint project to develop a national brokerage framework. This work continues our focus on quality standards, as the SQA qualification developed by CBN is supported by an accredited quality framework. We are seeking funding to develop the existing brokerage community of practice, comprising people who have completed the qualification, on a national scale, across a range of user groups.

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For the Year Ended 31 March 2021

Finances

Financial Stability

SDSS had no unexpected or unmanageable costs in the year and we have reviewed and updated our financial risk assessment. Commencing 2021-22 we have made no major changes to our strategy ahead of outcomes from the Independent Review of Social Care and likely implementation of a National Care Service. We continued to be a valued support to the Scottish Government and have maintained a healthy membership and unrestricted reserves. Having commenced the year current year expecting a spend of reserves to deliver our programme, at the time of writing we have been engaged to deliver short life project work which will keep this spend modest.

The impact of CoViD-19 late in 2019-20 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 had been focussed 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. Although unplanned, lowered staffing hours savings were ultimately achieved with a recruitment gap after the departure of our Manager and Communication and Events Officer. As people adapted to virtual meetings, spending was repurposed appropriately but costs associated with travel and meeting venues would never be realised.

Restricted Funds

At March 31, 2021, SDSS had spent to plan all Scottish Government Policy Unit income (£157,000) in line with budget expectations. Spend on remaining restricted funds brought into the year (£2,768) were as designated in the year prior: £310 of Support in the Right Direction FAQ money brought forward (£325), was spent on a video case study edit to sit alongside FAQ resources. Of the remaining SiRD Capacity Building money (£2,546), £785 was spent

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For the Year Ended 31 March 2021

publishing a member developed easy read SDS booklets and £1,200 remains designated to online forum implemented late in the year. This left a total restricted reserve carried forward into 2021-22 of £2,561.

Unrestricted Funds

Unrestricted income received during the year (£12,959) consisted of agreed management fees (£4,501), HMRC employers' allowance (£4,000), event and membership fees (£4,309) and bank interest (£149). Of the £10,995 that had been designated to MSMC LA feedback sessions, we were able to spend £5,430. Additionally a reserve spend of up to £13,865 was originally expected to meet project outcomes, however only £4,000 was needed to manage staffing. This left our unrestricted fund at £79,734 and above the target of 3 month's operating expenses. £5,565 was designated to MSMC LA feedback sessions, for 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.

Balance Sheet

Total funds at March 31, 2021 were £82,296. At the time of writing, in addition to budget income in the year ahead, a spend of up to £13,003 from these funds is expected to meet current year project outcomes by March 2022.

Reserves

The Management Committee recognise that maintaining adequate financial reserves must be an ongoing priority for SDSS. This buffer has been needed in the year to provide continuity of service and will likely be drawn on again 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 (£49,903 projected for

Committee's Report

For the Year Ended 31 March 2021

2021-22), the Committee is pleased to report that the current reserve, less designated funds, of £63,728 meets this target and is more than adequate for legal responsibilities such as redundancy and windup for existing and planned projects.

To meet the challenges for generating unrestricted income faced by a DPO membership organisation like ours, the 2018-21 funding strategy ensured inclusion of a management fee in ongoing and future funding, in addition to growing new income from training and future online services. This strategy has been successful to date and has ensured the organisation has been capable of meeting all its 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 target unrestricted reserve (£50,100), 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.

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.

Committee's Report

For the Year Ended 31 March 2021

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.

Organisational Structure

During the period covered by the report there were 26 Full member organisations, six of which were represented on the Committee, as well as 30 associate member organisations, one of which was represented on the Committee. The Committee meets approximately four times a year. There are three office bearers; 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 and Events Officer, who were all line managed by the Manager.

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For the Year Ended 31 March 2021

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 2021

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.



Angela Mullen, Interim Chair

19 November 2021

Independent Examiner's Report For the Year Ended 31 March 2021

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2021 that are set out on pages 29 to 44.

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 2021

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 November 2021

Statement of Financial Activities

For the Year Ended 31 March 2021

Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies		-	-	-	-
Charitable activities	2	4,309	157,000	161,309	228,355
Other trading activities		-	-	-	-
Investments	3	149	-	149	172
Other income	4	8,502	-	8,502	18,496
Total income		12,959	157,000	169,959	247,023
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	11,212	157,207	168,419	228,859
Other expenditure		-	-	-	-
Total expenditure		11,212	157,207	168,419	228,859
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure)		1,747	(207)	1,540	18,164

Statement of Financial Activities

For the Year Ended 31 March 2021

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>1,747</u>	<u>(207)</u>	<u>1,540</u>	<u>18,164</u>
Funds brought forward	77,987	2,768	80,755	62,591
Funds carried forward	<u>79,734</u>	<u>2,561</u>	<u>82,295</u>	<u>80,755</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 33 to 44 form part of these financial statements.

Balance Sheet as at 31 March 2021

For the Year Ended 31 March 2021

Balance Sheet as at 31 March 2021

	Notes	Total 2021 £	Total 2020 £
Fixed assets:			
Tangible assets	11	1,650	2,000
		<u>1,650</u>	<u>2,000</u>
Current assets:			
Debtors	12	1,098	425
Cash at bank and in hand		93,140	97,650
		<u>94,239</u>	<u>98,075</u>
Liabilities:			
Creditors falling due within one year	13	13,593	19,320
Net current assets		<u>80,646</u>	<u>78,755</u>
Total net assets		<u>82,296</u>	<u>80,755</u>
The funds of the charity:			
Unrestricted funds	14	79,735	77,987
Restricted funds	14	2,561	2,768
Total charity funds		<u>82,296</u>	<u>80,755</u>

For the year ended 31 March 2021 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 2021

For the Year Ended 31 March 2021

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 33 to 44 form part of these accounts.

Approved by the committee on 22 October 2021 and signed on their behalf by:



Joanne McGee (Treasurer)

19 November 2021

Notes to the Financial Statements For the Year Ended 31 March 2021

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 2021

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 2021

2. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
General Fund	4,309	-	4,309	2,288
Scottish Government SDS Policy Unit Membership / Research (Core Funding)	-	157,000	157,000	225,067
Scottish Government Support In the Right Direction (Capacity Building)	-	-	-	-
SCVO Cyber Fund	-	-	-	-
	<u>4,309</u>	<u>157,000</u>	<u>161,309</u>	<u>228,355</u>

Notes to the Financial Statements

For the Year Ended 31 March 2021

3. Investment Income

	2021	2020
	£	£
Interest received	149	172
	<u>149</u>	<u>172</u>

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

4. Other Income

	2021	2020
	£	£
Other income	4,000	3,000
Management fee income	4,502	15,496
	<u>8,502</u>	<u>18,496</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 2021

5. Expenditure on Charitable Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Depreciation		-	351	351	364
Equipment hire and maintenance		-	-	-	-
Bank charges and interest		-	17	17	28
Insurance		183	730	913	908
Meeting and catering costs		-	1,269	1,269	5,100
Postage		-	120	120	3,302
Property costs and room hire		4,549	5,165	9,714	18,606
Travel		10	97	107	6,677
Stationery and office		-	475	475	591
Telephone		220	1,184	1,404	1,464
Training		-	-	-	856
Consultancy		-	-	-	-
Professional fees		-	15,186	15,186	14,762
Publicity and promotion		149	2,711	2,860	8,840
Sundries	6	-	-	-	-
Recruitment		-	460	460	-
Wages and social security		4,965	121,756	126,721	154,005
Website and IT costs		-	6,073	6,073	8,626
Governance costs	7	1,136	1,613	2,750	4,730
		11,212	157,207	168,419	228,859

Notes to the Financial Statements

For the Year Ended 31 March 2021

6. Donations

No donations made to other charitable organisations during the year nor the prior year ended 31 March 2020.

7. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Accountancy fees	1,136	1,136	2,273	2,612
Committee IT costs	-	219	219	
Committee meetings	-	28	28	845
Committee recruitment costs	-	230	230	-
Committee training	-	-	-	194
Committee travel costs	-	-	-	1,080
	<u>1,136</u>	<u>1,613</u>	<u>2,750</u>	<u>4,730</u>

8. Net Income / (Expenditure) for the Year

	2021 £	2020 £
This is stated after charging:		
Depreciation	351	364
Accountancy	<u>2,273</u>	<u>2,612</u>
	<u>2,624</u>	<u>2,976</u>

Notes to the Financial Statements

For the Year Ended 31 March 2021

9. Staff Costs and Numbers

	2021	2020
	£	£
Staff costs were as follows:		
Salaries and wages	110,138	134,472
Social security costs	10,490	12,240
Employer pension contributions	<u>6,093</u>	<u>7,294</u>
	<u><u>126,721</u></u>	<u><u>154,005</u></u>

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

	2021	2020
	Number	Number
Core SDSS staff	<u>4</u>	<u>5</u>
	<u><u>4</u></u>	<u><u>5</u></u>

No employees had employee benefits in excess of £37,000 (2020: £41,000) during the period.

The total employee benefits of the key management personnel during the period were £58,670 (2020: £69,270).

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 2021

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 2020	3,544	5,686	9,231
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>3,544</u>	<u>5,686</u>	<u>9,231</u>
Depreciation			
At 1 April 2020	3,367	3,864	7,231
Charge for the year	57	294	351
Eliminated on disposals	-	-	-
At 31 March 2021	<u>3,424</u>	<u>4,158</u>	<u>7,581</u>
Net book value			
At 31 March 2021	<u>121</u>	<u>1,529</u>	<u>1,650</u>
At 31 March 2020	<u>177</u>	<u>1,823</u>	<u>2,000</u>

Notes to the Financial Statements

For the Year Ended 31 March 2021

12. Debtors

	2021	2020
	£	£
Trade debtors	698	425
Prepayments	401	-
Other debtors	-	-
	<u>1,098</u>	<u>425</u>

13. Creditors Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	2,265	11,328
Accruals	5,272	3,417
Other creditors	6,055	4,575
	<u>13,592</u>	<u>19,320</u>

Notes to the Financial Statements

For the Year Ended 31 March 2021

14. Analysis of Charitable Funds

Analysis of movements in unrestricted funds

	As at 31 March 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	77,987	12,959	(11,212)	-	79,734
	<u>77,987</u>	<u>12,959</u>	<u>(11,212)</u>	<u>-</u>	<u>79,734</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 2021

Analysis of movements in restricted funds

	As at 31 March 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
Scottish Government SDS Policy Unit Membership/Research (Core funding)	(103)	157,000	(156,897)	-	-
Scottish Government Support In the Right Direction (Capacity Building)	2,546	-	-	-	2,546
Scottish Government Support In the Right Direction (FAQs)	325	-	(310)	-	15
	<u>2,768</u>	<u>157,000</u>	<u>(157,207)</u>	<u>-</u>	<u>2,561</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.

15. Analysis of Net Assets Between Funds

Notes to the Financial Statements

For the Year Ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	1,650	1,650
Current assets	92,128	2,111	94,239
Current liabilities	(12,393)	(1,200)	(13,593)
As at 31 March 2021	<u>79,735</u>	<u>2,561</u>	<u>82,296</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 £2,546 (2020: £1,025).

Thank you to Florence Garabedian who stood down as Chair in March 2021 after 14 years of service to our organisation.



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