



Report and Financial Statements For the Year Ended 31 March 2023



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 2023

Contents

| | |
|---|----|
| Legal and Administrative Information | 4 |
| Trustees' Report | 5 |
| What is Self-directed Support? | 5 |
| Our Mission | 7 |
| Our Values | 7 |
| About Self Directed Support Scotland (SDSS) | 8 |
| Highlights of the year | 8 |
| Our Strategy | 11 |
| Objectives and Activities | 11 |
| What we did and the difference we made | 12 |
| Our future plans | 29 |
| Finances | 30 |
| Structure, governance and management | 33 |
| Statement of Trustees' Responsibilities | 35 |
| Independent Examiner's Report | 36 |
| Statement of Financial Activities | 38 |
| Balance Sheet as at 31 March 2023 | 40 |
| Notes to the Financial Statements | 42 |

Legal and Administrative Information

For the Year Ended 31 March 2023

Legal and Administrative Information

Scottish Charity

Number: SC039587
Company Number: SC371469
Registered Office: Norton Park
57 Albion Road
Edinburgh
EH7 5QY

Directors and Trustees: The directors of the charitable company (the Charity) are the Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows

Chairperson: R Barker [stepped up 13/10/22] A M Monaghan
[stepped down 13/10/22]

Treasurer: J McGee

Other Directors: B Garrard M Greaves-Mackintosh
T Burke C Ogden
L Hendry A M Monaghan

Secretary: D Macleod

Accountant: Allsquare (Edinburgh) Ltd Federation House
222 – 224 Queensferry Road
Edinburgh
EH4 2BN

Independent Examiner: Alan Greig CA 1 Millar Grove
Hamilton, ML3 9BF

Trustees' Report

For the Year Ended 31 March 2023

Trustees' Report

The Trustees present their report and financial statements for the period ended 31 March 2023.

What is Self-directed Support?

Self-directed Support (SDS) is the way social care is delivered in Scotland. It is designed to enable people to have choice and control over their social care support, and to have a decent quality of life. It puts the principles of independent living into practice and enables people to be active citizens in their communities.

Having been enacted in law in the Social Care (Self-directed Support) (Scotland) Act 2013, Scotland has faced challenges on the road to full implementation of SDS. Still, it is widely held as forward-thinking policy, based on the principles of involvement, information and choice, collaboration, dignity and the right to take part in community life.

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.

Trustees' Report

For the Year Ended 31 March 2023

"[When me and my son first started on our SDS journey] I had no understanding that SDS would play such an important part in his life to move forward. Without SDS, he wouldn't have had the opportunities that he's had. We've been able to go on that journey and build confidence in so many areas. It's put us in a stronger \le to face the whole situation of transition to adult services, for a young man with profound and multiple learning disabilities.

– Karen, parent carer.



Trustees' Report

For the Year Ended 31 March 2023

Our Mission

to work collaboratively to incorporate local Independent Support in every aspect of social care design and delivery

to ensure the needs and views of people accessing social care support and their support networks are valued and represented

Our Values

independence, diversity, equality,

peer support, collective voice, collaboration, transparency

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.

Trustees' Report

For the Year Ended 31 March 2023

About Self Directed Support Scotland (SDSS)

Self Directed Support Scotland is Scottish Government's strategic delivery partner supporting the national implementation of SDS policy.

We are a Disabled People's Organisation (DPO) – more than 50% of our Board of Trustees are Disabled People or represent other DPOs.

We are a membership organisation. Our members come from all over Scotland and include user-led organisations, Independent SDS Support organisations, third sector organisations and others supporting the implementation of SDS. Our members support tens of thousands of people across Scotland with their social care support choices. Together, we work to ensure that SDS is implemented successfully so that people have full choice and control over their lives.

Highlights of the year

The year April 2022 – March 2023 saw our work as an organisation continue to develop and expand, as we work towards our aim of improving the delivery of Self-directed Support across Scotland.

The establishment of the [National SDS Collaboration](#) in April 2022 has placed us front and centre of Scottish Government policy development around social care in Scotland. Arising out of a network developed by Social Work Scotland's SDS Project, the National SDS Collaboration has quickly established itself as the key forum to bring together those across the sector who are focused on bringing about positive change, to influence the development of SDS.

Our CEO Donald Macleod chairs the Collaboration, bringing diverse stakeholders together with Scottish Government, to ensure closer joint working and significant impact on policy development.

Arising quickly out of this newly established network was the recognition of the need for a strategic driver for all SDS-related work in Scotland. With the Scottish Government's previous Implementation Plan to support the SDS strategy

Trustees' Report

For the Year Ended 31 March 2023

expiring in 2021, there was a clear necessity for a cohesive, national plan to provide a focus for SDS improvement work.

Work to consult on and co-produce this new SDS Improvement Plan was a primary focus for us throughout 2022-23. Recognising the need for the plan to be delivered through a bottom-up approach, hearing from those receiving as well as delivering SDS, we led on the facilitation of a short life working group and the delivery of a public engagement strategy to produce a first draft of the plan.

[The final Improvement Plan, published in June 2023](#), sets out priorities for SDS improvement across Scotland over the next few years, and thus our own workplan has been guided by these priorities. You can read more about our work, arising from the Improvement Plan, on page 29.

While we recognised the national SDS Improvement Plan has been constrained in its ambition by the need to prioritise activities and make use of available funding, we will continue to work with the National SDS Collaboration to ensure it is effectively delivered. At the time of writing [November 2023], we are working to develop a monitoring and evaluation framework that will allow all those involved in delivering the plan to assess how well it is achieving its aims, and adapt any future priorities accordingly.

Another highlight of our work this year has been around the development of the Personal Assistant Programme Board. Established after we successfully administered the £500 thank you payment to Personal Assistants during the Covid pandemic, the Programme Board was set up to further recognise and support PAs in Scotland. It brings together Scottish Government with PAs, employers, and organisations supporting them, and works to a workplan setting out our collective priorities.

Among the highlights delivered by the SDSS team in 2022-23 include the launch of the online PA Handbook, a publicity campaign to raise awareness of the PA role, and the delivery of the first annual Personal Assistant Workforce Survey. The survey has given, for the first time, important data on the demographics, working conditions, and attitudes to their role, of Personal Assistants across

Trustees' Report

For the Year Ended 31 March 2023

Scotland. These insights continue to influence the priorities of the Programme Board, to support both Personal Assistants, and by extension, their employers.

You can read more detail about all these achievements, and our other work over the year, in the next pages.

Trustees' Report

For the Year Ended 31 March 2023

Our Strategy

SDSS has refined the previous annual strategy into a 3 year strategy under 6 themes.

[Download the SDSS Strategy 2022-25](#)

Objectives and Activities

| Theme | Description |
|--|--|
| Fair access | <i>Working towards closing gaps in SDS awareness, education, availability and implementation</i> |
| Membership Quality and Capacity Building | <i>Working directly with our membership to improve quality, capacity and influence of their work</i> |
| Information and Resource Developments | <i>Work that improves or develops new resources and access to those resources, and the provision of supporting evidence and data</i> |
| Partnership and Policy | <i>Working as an ally to improve social care: developing new and maintaining existing partnerships, identifying stakeholders</i> |
| SDSS Development | <i>The operational and strategic development of our own organisation</i> |
| Watching Brief | <i>Identifying gaps, trends and developments in social care policy and delivery, and providing intelligence to stakeholders</i> |

Trustees' Report

For the Year Ended 31 March 2023

What we did and the difference we made

Key achievements in the year across our strategic themes.

Fair access

Working towards closing gaps in SDS awareness, education, availability and implementation

Personal Assistant Programme Board

SDSS CEO, Donald Macleod, co-chairs the Personal Assistant Programme Board, which was established in 2021 and is working towards the further recognition and support of Personal Assistants across Scotland, in turn to support PA Employers. SDSS took on the secretariat role for the Programme Board in January and maintains [a regularly updated online workplan to keep track of completed and ongoing actions](#).

The PA Programme Board brings together partners across the sector, with subgroups focusing on particular areas of work. SDSS leads on specific projects arising out of the Programme Board workplan, detailed below.

PA Handbook

The online [Personal Assistant Handbook](#), a complementary resource to the [PA Employer Handbook](#), was developed by SDSS in collaboration with other stakeholders (including Personal Assistants) and launched in July 2022.

In the reporting year 2022-23 the PA Handbook saw 3,518 users, with access increasing month on month. The resource includes 124 articles and 224 curated resources. The SDSS project team monitor feedback and intelligence received through enquiries and other sources to ensure the Handbook is kept up to date with relevant information. New information added within the year included articles on jury service, personal outcomes, the use of Independent Living Fund (ILF) Scotland funding to employ a PA, and an increase in the minimum hourly rate for Personal Assistants. Towards the end of the year a subscription form

Trustees' Report

For the Year Ended 31 March 2023

was added to the Handbook to allow those with an interest in Personal Assistant matters to receive updates.

PA recruitment

SDSS representatives chair the Recruitment subgroup of the PA Programme Board, which aims to raise awareness of the PA role and improve the infrastructure for PA recruitment.

In summer 2022, SDSS developed a media campaign, Make an imPAct, to highlight the role of a Personal Assistant and the unique nature of the work. Featuring three Personal Assistants, Michael, Helen and Alasdair, the campaign included video case studies, branded photography and a campaign landing page. Campaign assets were shared via social media and through partners. In January 2023, a follow up campaign using the videos and audio to reach new audiences made use of social media and radio advertising in three areas of Scotland over a three week period. This led to a 3,000% increase in visits to the [Personal Assistant vacancies page on the My Job Scotland website](#). Data from the campaign highlighted an increase in awareness of the PA role, and prompted several applications to PA vacancies, but also highlighted that visitors to the My Job Scotland page did not click through to local organisations listing PA vacancies. Learning from this campaign informed the development of a strategy to improve the My Job Scotland page so that vacancies could be listed directly on the site, increasing the number of visits to each vacancy – this strategy is being enacted in 2023-24.

PA newsletter

SDSS leads on the production of a newsletter to keep Personal Assistants and Employers updated with the work of the PA Programme Board. Four editions were produced in 2022-23, with the first three published online on the SDSS website and sent via email to Personal Assistants who shared their contact details during the £500 Covid-19 thank you payment process. In January 2022, this contact list was transferred from Scottish Government to SDSS following a data transfer process.

Trustees' Report

For the Year Ended 31 March 2023

The fourth edition of the newsletter was sent to 4,587 subscribers on this list via email marketing software, enabling for the first time analysis of how many readers were actually accessing the newsletter. This edition had an open rate of 54%, far higher than the industry average of 20%.

SDSS has since worked with two Personal Assistants to develop the newsletter further, with their input ensuring the content remains relevant, useful and interesting to PAs.

PA workforce survey

The first survey of Personal Assistants across Scotland was delivered by SDSS in April 2022, [with the report published in July](#). 912 PAs responded to the survey, with responses covering every Local Authority area. The survey gave, for the first time, data on the demographics, working conditions, and attitudes to their role, of Personal Assistants across Scotland.

The report showed that PAs in Scotland were most likely to be white, female, and had an average age of 53. Most respondents felt positive about their role, with more than three quarters agreeing they love their job, but the data also highlighted the lack of training available for PAs and the impact on wellbeing of low rates of pay and relative job insecurity.

The findings from the survey continue to influence the priorities of the PA Programme Board, with a particular focus on training and wellbeing. Early in 2023, SDSS worked again with a wide range of stakeholders to adapt the refine the second round of the survey, and developed a communications campaign to ensure maximum reach to Personal Assistants across Scotland. This was delivered outside the financial year, with the survey going live in April 2024. Comparative data from two rounds of the survey will give vital insights into movement within the PA workforce and indicate the impact of the wider work of the PA Programme Board.

Trustees' Report

For the Year Ended 31 March 2023

PA & Employer Training Framework

During 2022-23, a proposal was agreed to develop a national Training Framework to support Personal Assistants and their Employers. SDSS was granted funding to deliver this framework, co-produced with PA Employers and PAs. By the end of the reporting year recruitment for two part-time posts to take forward this work was underway.

Supporting the development of PA Network Scotland

As a member of SDSS, in 2022-23 we began supporting the PA Network Scotland (PANS) to develop their thinking about becoming a national membership organisation. This included strategy workshops to consider membership categories and the administration of memberships, member benefits and the development of a bespoke membership database to support this work. By March 2023, SDSS and PANS had developed a partnership agreement to take forward this work, which continues into 2023-24.

Independent Review of Inspection, Scrutiny and Regulation

During 2022-23, the [Independent Review of Inspection, Scrutiny and Regulation](#) began its work to examine the current regulation infrastructure for social care in Scotland, including of Personal Assistants. Key representatives of the PA Programme Board met with the Review's Vice Chair, Stuart Currie, to discuss issues around PA registration and regulation, and SDSS CEO Donald Macleod was invited to join the Review panel. Throughout this process, these representatives advocated that people do not want to pursue registration or regulation of PAs.

The Review has since published its report and recommendations in September 2023, and the PA Programme Board continues to engage with Scottish Government on the sensitive and complex issue of PA registration. Scottish Government reiterated its position that PA registration currently was not being pursued, in response to the report's recommendation that registration should be explored.

Trustees' Report

For the Year Ended 31 March 2023

Marginalised groups

Autism

In 2022-2023, SDSS commissioned original research into the experience of autistic people when it comes to accessing SDS. Lynsey Stewart of L-Mac Consultancy completed the report, engaging with autistic people, their families, and professionals to outline some of the challenges, and make recommendations for improving access to SDS for autistic people.

Initial findings from the report were shared at SDSS' AGM in November 2022, with recommendations focused around fair access, quality and capacity building, and information and resources. [The final report was published to coincide with Autism Acceptance Week in March 2023.](#)

SDSS is taking work forward into 2023-24 informed by the report, with a focus on working directly with autistic people to bring the recommendations to life.

Addictions

SDSS co-facilitated a workshop with InControl Scotland at our November AGM, to examine the issue of access to SDS for people living with addictions. This work will be built on in 2023-24, with research commissioned to look into this area in detail.

Dementia

SDSS continues to engage with partners working with people living with dementia, to understand some of the barriers around access to SDS, and the benefits of early access in enabling independent living. We engaged with the development of the [National Dementia Strategy, published in May 2023](#), which includes recommendations around SDS. Representatives from About Dementia, a dementia-focused project run by SDSS member Age Scotland, facilitated a workshop around SDS and dementia at our AGM in November 2022. As with our work on addictions, in 2023-24 we intend to commission scoping research to make recommendations for improving access to SDS for those living with dementia.

Trustees' Report

For the Year Ended 31 March 2023

Neurological conditions

SDSS worked in partnership with the Neurological Alliance of Scotland (NAoS) to produce a series of factsheets aimed at raising awareness of SDS among people living with neurological conditions, and their carers. The factsheets were developed following a request from Scottish Government for the NAOs to produce information on areas that was poorly understood by their members.

[Three factsheets were published in January](#) and SDSS held information sessions in partnership with NAOs to raise awareness of the new resource with the target audience. Representatives from NAOs held an additional workshop at the SDS National Voice conference in March to explore some of the issues around access to SDS for people with neurological conditions.

Independent Support service development in Moray

Independent Support services, which help individuals understand and access Self-directed Support, exist in most parts of Scotland, but there was no such service in Moray. In 2022-23, alongside other partners including the Community Brokerage Network and Community Contacts, SDSS supported our member organisation, Moray Wellbeing Hub, to identify the need for independent support in the area. Along with other organisations, we supported the Wellbeing Hub to apply for and access funding to research the need for Independent Support in Moray.

Local policy development – Highland SDS strategy

SDSS have worked in partnership with local stakeholders in Highland to co-produce a local Highland SDS Strategy, to improve the implementation and delivery of SDS locally. In 2022-23, we supported the implementation of the strategy, focusing on areas including:

- SDS training needs, especially for key workers such as Social Work staff

Trustees' Report

For the Year Ended 31 March 2023

- local SDS information
- assessment and resource allocation processes
- capacity and development of the Social Care workforce.

Membership Quality and Capacity Building

Working directly with our members to improve the quality, capacity and influence of their work

Member recruitment and support

Our members span the SDS community across Scotland, and include user-led organisations, Independent SDS Support organisations, third sector organisations and others supporting the implementation of SDS.

In 2022-23 we recruited 5 new members, bringing our total active number of members for the year to 53.

Our offer to members includes regular training and workshop opportunities to explore live issues around SDS. Training offered in 2022-23 included:

- SDS and carers
- The PA and PA Employer Handbooks
- SDS for people with high support needs
- Person-centred planning
- Exploring the updated SDS Statutory Guidance
- Identifying and tackling discrimination
- National Care Service Charter.

SDSS also provides bespoke support to members, facilitating organisational development, problem solving and partnership working. Support provided in 2022-23 included:

Trustees' Report

For the Year Ended 31 March 2023

- Support to a member organisation to connect with an HSCP in a different area, to help with the transition of a supported person between Local Authorities
- A facilitated development day for one member organisation's trustees as they looked to refresh their Board
- Supporting the development of a local SDS Forum in the West Lothian area and connecting member organisations to this.

Member networks

Annual General Meeting

Our Annual General Meeting is a chance for members and others in the sector to engage with our work and keep up to date with developments around Self-directed Support. It also enables our members to exercise their rights in the governance of our organisation, scrutinise our activities and accounts, and vote for the election of Trustees and on any other resolutions.

Our 2022 AGM, held in November, was attended by more than 50 people and included presentations on the development of the National Care Service, Community Brokerage Scotland, and the previously mentioned report on barriers to SDS for autistic people. Five workshops were also held on a variety of SDS related topics.

SDS National Voice conference

Our annual conference, SDS National Voice, brings together people from across the sector in Scotland's only national event focused on Self-directed Support. This year's event was held online on 22 March 2023, and saw attendance from more than 130 people. The programme included keynote presentations from the then-Minister for Mental Wellbeing and Social Care, Kevin Stewart MSP, and COSLA's Health and Social Care Spokesperson, Councillor Paul Kelly.

Held while the development of the [SDS Improvement Plan 2023-2027](#) was reaching its final stages, the conference focused on the development of the plan and expected priorities for delivery on its aims in the coming years.

Trustees' Report

For the Year Ended 31 March 2023

A series of ten workshops enabled participants to dig deeper into SDS issues, including:

- What meaningful engagement looks like in social care co-design
- SDS for autistic people
- Option 3
- Relief PAs and PA support
- Ethical commissioning
- SDS for people with neurological conditions
- The Community Brokerage model in Scotland
- SDS practitioner toolkit
- Reviewing the SDS standards
- Working in partnership with your local authority.

A presentation from Sarah Anderson, who as well as directing her own support is also a broker and social work student, was cited as the highlight of the event for many attendees, shining a light on her personal lived experience and what she believes needs to change to make true SDS implementation a reality for all.

"I found Sarah's presentation amazing and so moving." - conference attendee

"As facilitator I got so much from both sessions. Enthusiastic engagement." - workshop facilitator

"As a presenter, it was useful to receive feedback and comments. There are several issues which we be taking forward as a result." - presenter

Trustees' Report

For the Year Ended 31 March 2023

“Really enjoyed the day and inspired me to feel a bit more hopeful that lots is happening behind the scenes which will hopefully mean people are being supported in an appropriate way as soon as possible.” - conference attendee

Member engagement and communications

SDSS keeps engaged with our members through regular communications, highlighting news and opportunities from the social care sector and sharing good news stories from within our member network.

In 2022-23 we published 18 bulletins and targeted email communications, with an average open rate of 41%.

Website and social media

From 1 April 2022 until 31 March 2023, there were 29,067 user visits to our website (down from 33,295 the past year). Most popular web content this financial year included:

- PA Programme Board webpage (2,038 views)
- Find Help landing page (1,537 views) NB. The Find Help tool was moved to its own landing page in November 2022
- Direct Payments Factsheet (1,092 views)

Social media engagement continued to be an important tool for connecting with our membership's activities and sharing relevant and timely information about Self Directed Support. On Facebook, while our frequency of posting was down on last year (due to the absence of a Communications Manager for a large part of the year), our reach more than doubled from 41,860 people viewing our posts to more than 94,000. This was largely due to the paid advertising for the Make an imPAct campaign to promote the role of Personal Assistant in January 2023.

Trustees' Report

For the Year Ended 31 March 2023

Our Twitter/X activity also dropped this year due to lack of Communications resource, with our impressions down from 121,000 to 23,760.

Trustees' Report

For the Year Ended 31 March 2023

Information and Resource Development

Work that improves or develops new resources, and access to those resources; and the provision of supporting evidence and data.

Personal Assistant Employer Handbook

A complementary resource to the PA Handbook, detailed above, the [Personal Assistant Employer Handbook](#) website was launched in June 2021 and provides information and resources covering a wide range of issues relevant to people who employ Personal Assistants.

In 2022-23, SDSS continued to update the Employer Handbook with relevant information, including a model contract for PA Employers, and articles on personal outcomes, jury service and smoking in an employer's home. The Handbook was visited by more than 3,500 people in 2022-23.

SDS Forum

The online SDS Forum, hosted on the SDSS website, was launched in February 2021. It is a place where anyone can come for advice and peer support around anything to do with SDS, from others who may have been in a similar situation themselves. In 2022-23, the forum saw 66,300 views, 69 new registered users and an average of seven posts each month. Topics included jury service for Personal Assistants (which led to the development of an article on this topic in the PA and Employer Handbooks), whether restaurant visits could be included in an SDS support plan to meet outcomes, and advice around the cutting of an SDS budget following a review.

SDSS continues to promote the use of the forum: as well as offering direct support to individuals it is also a useful source of intelligence in live issues around SDS implementation.

Trustees' Report

For the Year Ended 31 March 2023

Partnership and Policy

Working as an ally to improve social care: developing new and maintaining existing partnerships, identifying stakeholders.

National SDS Collaboration

The [National SDS Collaboration](#) brings together a diverse range of stakeholders involved in the implementation and improvement of Self-Directed Support. The first meeting of the Collaboration took place in April 2022, and it has quickly established itself as a key forum for engaging across the sector and crucially with Scottish Government on the development and implementation of SDS.

SDSS CEO Donald Macleod chairs the Collaboration and Social Work Scotland's SDS Project Team provide the secretariat function. Meeting monthly, the Collaboration provides an opportunity for regular updates on emerging social care matters, exchange of intelligence, and networking across the sector. Critical to the effectiveness of the growing membership, is the involvement and attendance of Scottish Government, to ensure closer joint working and significant impact on policy development.

SDS Improvement Plan

The National SDS Collaboration quickly identified the need for a renewed implementation plan to support the national SDS strategy, as [the prior plan, covering 2019-2021](#), had expired. As Chair of the National Collaboration, SDSS took a lead on establishing a subgroup to take this work forward, with the first meeting taking place in September 2022.

In collaboration with the subgroup, SDSS designed and implemented a wider engagement strategy, taking place throughout January 2023, which, even within a short time frame, received 55 written responses and saw 50 more people attend online roadshows to give feedback and engage with the development of the plan. The responses were analysed and considered in the development of [the final SDS Improvement Plan, which was published in June 2023](#). SDSS continues to work with partners and the wider National SDS Collaboration to

Trustees' Report

For the Year Ended 31 March 2023

develop a monitoring and evaluation framework that will help all those involved in its implementation understand the impact of the plan and lead to continuous improvement.

SDS Statutory Guidance

Refreshed [Statutory Guidance](#), produced to help Local Authorities understand how to implement Self-directed Support, was published by Scottish Government in November 2022. While aimed at Local Authorities, the guidance nevertheless is helpful for individuals and organisations supporting them (including Independent Support, advocacy and carers' organisations) to be aware of and understand how it can help them advocate for appropriate support.

In February 2023, SDSS facilitated two online sessions to raise awareness of the Guidance and support our members and others to understand how to make use of it when advocating for themselves or on behalf of someone else.

Community Brokerage Scotland

Early in 2022, we formed a partnership with the Community Brokerage Network, one of our member organisations based in Ayrshire, to develop the model of community brokerage across Scotland.

Community brokerage is a way of building the capacity of individuals who need support to live full lives in their own community. It focuses on building their strengths and using community resources.

This work is focused around three strands – progress on these in 2022-23 is detailed below.

National Brokerage Framework

Starting summer 2022, SDSS supported our members to engage with the development of a National Community Brokerage Framework. The intention behind this piece of work is to devise a framework that recognises the principles of independent support and brokerage, and sets out standards in operational

Trustees' Report

For the Year Ended 31 March 2023

practice that all independent support and brokerage organisations should adhere to.

The work to develop the National Brokerage Framework is being led by Anne-Marie Monaghan, who presented on the work at our AGM in November 2022. The Framework continues to be co-produced by brokerage, independent support and Disabled People's Organisations.

Community Brokerage Award qualification

The Community Brokerage Award is a customised award, verified by the Scottish Qualifications Authority (SQA), and worth 30 credits at SCQF level 7. The award covers all aspects of community brokerage in relation to self-directed support, with students completing modules and assessments over the course of a year.

SDSS supports the delivery of the award to students across Scotland through a coordinated marketing campaign to encourage registrations, particularly from within our membership where knowledge of SDS and the Community Brokerage approach supports their practice and service delivery. 16 students completed the course in 2022-23, and 29 enrolled currently.

We also manage the [Community Brokerage Scotland website](#), and in 2022-23 further developed the prototype site to ensure up to date information was available to prospective students.

By the end of the reporting period, planning had begun for a marketing campaign ahead of the 2023-24 academic year. Into 2023-24, SDSS is also taking forward development of an online portal to house all students' coursework and assessment results.

Approved Brokers Community of Practice (ABCOP)

The ABCoP was established as a Community Interest Company (CIC) in 2021. It is a membership organisation for independent brokers working throughout Scotland, offering development and learning opportunities, support and resources to professional brokers.

Trustees' Report

For the Year Ended 31 March 2023

Representatives from the ABCoP facilitated a workshop at SDSS' conference in March 2022 to raise awareness of the Community Brokerage model in Scotland and to share resources they have developed to support people's understanding of Community Brokerage.

In to 2023-24, SDSS continues to work closely with the ABCoP to develop their ongoing strategy for supporting brokers and the brokerage model.

SDS Collective

The SDS Collective was set up in 2018 as a space for people using SDS, and carers, to be able to raise issues and use their collective voice to challenge for SDS improvement. The Collective moved online during the Covid-19 pandemic and throughout 2022-23 continued to meet on a regular basis. SDSS staff, along with others, organised and facilitated the online meetings. Among work done by the Collective through the year was contribution to the updated Statutory Guidance on SDS.

Since the reporting period, the SDS Collective meetings have been drawn to a close, although an online Facebook group remains to enable continued support and discussion.

SDSS Development

Operational and strategic development of our own organisation.

Within this workstream sit a number of operational processes, key to these are maintenance of our database, and reporting.

Good governance of our organisation remains a priority, and 2022-23 saw a refresh of our Board of Trustees. Following Angela Mullen's retiral as Chair in March 2022 after 12 years' service to the organisation, Anne-Marie Monaghan stepped in on an interim basis. Following agreement from the Board, Beccs Barker was confirmed as our new Chair at our 2022 AGM. This year also saw the formal change of title of what was previously our Mangement Committee, to

Trustees' Report

For the Year Ended 31 March 2023

our Board, reflecting their role in driving our strategic direction as an organisation.

Watching Brief

Identifying gaps, trends and developments in social care policy and delivery. Provision of intelligence to stakeholders.

This workstream includes monitoring of trends and emerging issues in social care.

Enquiries

Although not proactively offering an SDS enquiry service, SDSS nevertheless receives dozens of enquiries every month by telephone from individuals seeking advice and support, including people in need of support, carers, and professionals.

All enquiries are logged and analysed to identify emerging trends and any live issues relevant to our members or other stakeholders.

In 2022-23, 181 enquiries were received, with 234 referrals made to local Independent Support or other sources of help.

Find Help

Our online self-help tool, [Find Help](#), enables those looking for support to search for appropriate organisations in their area. Encouraging referral to Independent SDS Support, the tool also includes details of other relevant local support organisations, and Local Authority contact details.

The tool saw a decrease in users this year with 4,267 users from 1 April 2022 – 31 March 2023 (down from 5,043). 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 and Lothian's LCiL, North Ayrshire's Your Options Understood, The PA Network Scotland, Glasgow's GCiL, Highland's Community Contacts and similarly placed for people looking for help to get started with SDS. Where we had data, the majority of searches were in

Trustees' Report

For the Year Ended 31 March 2023

relation to autism (18%), Dementia (13%) and Problems connected to aging (13%). Mobility issues (11%), Long term conditions (7.6%), physical disability (7.4%), Learning Disability (7%) and Mental Health (6.2%).

The source of most enquiries was our own website but a new version of the tool was launched in January this year, with a more graphic and context aware response available across the new PA and PA Employer Handbooks also.

Our future plans

As we head into 2023-24, our work continues to focus around our strategic themes, with our priorities shaped by the national SDS Improvement Plan. Among the pieces of work we're taking forward are:

- The development of an online SDS Handbook, building on the successful format of the PA and Employer Handbook, but covering all aspects of SDS. The aim of this work is to raise public awareness and understanding of SDS, the rights of individuals, and to be a tool for self-advocacy.
- Working with our members to develop a self-evaluation tool to help them understand how their work supports the delivery of Standard 1 of the national SDS Framework of Standards ("People are offered independent advice, support and advocacy to have choice and control over their social care and support and to exercise their human rights.")
- A research project to map the quality of Independent SDS Support across Scotland. Similar in scope to our research completed in 2020, My Support My Choice, which looked at people's overall experience of SDS, this work aims to identify what good quality independent support looks like, and any gaps in services across Scotland.
- Focused work on improving access to SDS for marginalised groups – we'll be taking forward recommendations from our report into access

Trustees' Report

For the Year Ended 31 March 2023

to SDS for autistic people, as well as commissioning research around access for people living with dementia or addictions.

Our Personal Assistant and PA Employer-focused work also continues, in line with the priorities identified in the PA Programme Board workplan. For 2023-24 this includes further development of recruitment initiatives, a focus on improving the available data on Personal Assistants and employers, and delivering a proposal for a national training framework to support employers with training for their PAs.

We'll continue to support and develop our membership, amplifying their voice and providing a forum where they can come together to share ideas, challenges and successes. Reflecting on the journey we've come on as an organisation over the past few years, 2023-24 will see us redevelop and relaunch our website, to better showcase our work and that of our members and ensure those looking for advice and support with SDS can find help quickly and easily.

Alongside all this work, we'll continue to lead on and engage in policy development around SDS, further developing the National SDS Collaboration as a forum for change, and using our flagship events – our AGM and national conference – to foster closer working relationships across the sector. Of course we continue to strive for SDS improvement in the wider political context of evolving plans to establish a National Care Service for Scotland. In this context, we maintain a watchful eye on developments, and use our platform to advocate for the values and principles of Self-directed Support, the recognition of the voice of people with lived experience, and the value of Independent Support.

Finances

Financial Stability

SDSS had no unexpected or unmanageable costs in the year and we have reviewed and updated our financial risk assessment. We continue to be a valued support to the Scottish Government, growing our influence and contribution with a new team in the Improving Standards and Quality Division

Trustees' Report

For the Year Ended 31 March 2023

(IS&QD) and have maintained a strong relationship with the Adult Social Care Workforce and Fair Work Division (ASCW&FWD). Healthy membership and unrestricted reserves give us confidence to manage through the years remaining in the strategic plan.

Virtual meetings continued to be the trend and spending was more biased toward staffing and overheads, tackling a greater diversity of projects and IT costs to support them.

Restricted Funds

At March 31, 2023, SDSS had spent £234,146 of £235,680 of Scottish Government IS&QD income in line with budget expectations. This income was a combination of what is now SDS Improvement Plan delivery (£169,000) and National Brokerage Framework (£66,680).

£48,379 of £108,090 funding from the ASCW&FWD was spent, comprising of income for PA Programme Activities (£49,890) and PA Training Framework development (£58,200) awarded in Q4, while recruitment and planning commenced for the latter, there was no spend realised in the year.

This left a total restricted reserve carried forward into 2023-24 of £61,246.

Unrestricted Funds

Unrestricted income received during the year (£55,141) consisted of helpline service provision for the Northern Ireland Department of Health (£36,240) project management fees (£9,060), HMRC employers' allowance (£5,000), event and membership fees (£4,840), and bank interest (£1). Unrestricted expenditure included staff hours and overheads for income generation (£13,407).

Balance Sheet

Total funds at March 31, 2023, were £185,706.

Trustees' Report

For the Year Ended 31 March 2023

Reserves

The Board of Trustees recognise that maintaining adequate financial reserves must be an ongoing priority for SDSS. This buffer has been needed in previous years 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 Trustees that SDSS aims to maintain unrestricted reserves equivalent to three months' running costs (£99,921 allocated for 2023-24 on a projected turnover of up to £399,684), additionally, Scottish Government now operates grant payments in arrears. The Trustees are pleased to report that the current reserve, less designated funds, of £118,900 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

To ensure all funds were protected by the Financial Services Compensation Scheme, two banks were operated and at March 31 held £147,559, with £30,100 cash reserve in Barclays and £117,459 working capital in the Co-operative Bank. The balances coincided with final grant payments and £55,000 was returned to Barclays shortly after. Dual authority is required on all transactions with both bank services.

Trustees' Report

For the Year Ended 31 March 2023

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 Trustees

The appointment of Trustees is governed by the charity's Articles of Association. The Trustees 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.

Trustees Induction and Training

Trustees are either: Chief Executive Officers, senior managers, or board members of SDSS membership organisations. Trustees are apprised of all governance documents, and each receive an Induction Pack.

Trustees' Report

For the Year Ended 31 March 2023

Organisational Structure

During the period covered by the report there were 29 Full member organisations, six of which were represented on the Trustees, as well as 25 associate member organisations, one of which was represented on the Trustees. The Trustees meet approximately four times a year. There are two Trustee office bearers; Chair and Treasurer, who are elected at the first meeting of the new Board of Trustees. The Chief Executive acts as Company Secretary.

During the period covered by this report there were five staff members; a Chief Executive, who reports to the Chair, an Operations Manager, a Membership Development Executive, and a Communications Manager, who were all line managed by the CE along with a Project Worker managed by the OM.

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 and their own homes.

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 Trustees.

Funds held as custodian trustee on behalf of others

Neither the Charity nor its Trustees act as custodian trustees.

Statement of Trustees' Responsibilities For the Year Ended 31 March 2023

Statement of Trustees' Responsibilities

The Board of Trustees 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 Trustees 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 Trustees 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 Trustees declare that they have approved the Trustees report above.



Rebecca Barker, Chair

7 November 2023

Independent Examiner's Report For the Year Ended 31 March 2023

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2023 that are set out on pages 38 to 53.

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 2023

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

7 November 2023

Statement of Financial Activities

For the Year Ended 31 March 2023

Statement of Financial Activities

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|-------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Donations and legacies | | - | - | - | - |
| Charitable activities | 2 | 41,080 | 343,770 | 384,850 | 191,172 |
| Other trading activities | | - | - | - | - |
| Investments | 3 | 1 | - | 1 | 7 |
| Other income | 4 | 14,060 | - | 14,060 | 15,251 |
| | | <u>55,141</u> | <u>343,770</u> | <u>398,911</u> | <u>206,430</u> |
| Total income | | | | | |
| Expenditure on: | | | | | |
| Raising funds | | - | - | - | - |
| Charitable activities | 5 | 13,406 | 282,524 | 295,930 | 206,000 |
| Other expenditure | | - | - | - | - |
| | | <u>13,406</u> | <u>282,524</u> | <u>295,930</u> | <u>206,000</u> |
| Total expenditure | | | | | |
| Net gains / (losses) on investments | | - | - | - | - |
| Net income / (expenditure) | | 41,735 | 61,246 | 102,981 | 430 |

Statement of Financial Activities

For the Year Ended 31 March 2023

| | | | | |
|---|----------------|---------------|----------------|---------------|
| 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 | 41,735 | 61,246 | 102,981 | 430 |
| Funds brought forward | 82,609 | 116 | 82,725 | 82,296 |
| Funds carried forward | 124,344 | 61,362 | 185,706 | 82,725 |

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 42 to 53 form part of these financial statements.

Balance Sheet as at 31 March 2023

For the Year Ended 31 March 2023

Balance Sheet as at 31 March 2023

| | Notes | Total 2023 £ | Total 2022 £ |
|--|-------|-----------------------|----------------------|
| Fixed assets: | | | |
| Tangible assets | 11 | 3,633 | 1,322 |
| | | <u>3,633</u> | <u>1,322</u> |
| Current assets: | | | |
| Debtors | 12 | 62,291 | 13,198 |
| Cash at bank and in hand | | 147,559 | 78,879 |
| | | <u>209,850</u> | <u>92,077</u> |
| Liabilities: | | | |
| Creditors falling due within one year | 13 | 27,777 | 10,675 |
| | | <u>182,073</u> | <u>81,402</u> |
| Net current assets | | <u>182,073</u> | <u>81,402</u> |
| Total net assets | | <u><u>182,073</u></u> | <u><u>81,402</u></u> |
| The funds of the charity: | | | |
| Unrestricted funds | 14 | 124,344 | 82,609 |
| Restricted funds | 14 | 61,362 | 116 |
| | | <u>185,706</u> | <u>82,725</u> |
| Total charity funds | | <u><u>185,706</u></u> | <u><u>82,725</u></u> |

Balance Sheet as at 31 March 2023 For the Year Ended 31 March 2023

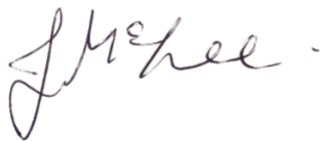
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 42 to 53 form part of these accounts.

Approved by the Trustees on 24 November 2022 and signed on their behalf by:



Joanne McGee (Treasurer)

7 November 2023

Notes to the Financial Statements For the Year Ended 31 March 2023

Notes to the Financial Statements

1. Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and are in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Self Directed Support Scotland is a public benefit entity as defined by FRS 102.

Going concern

It is the opinion of the Trustees 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 Trustees 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 2023

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 2023

2. Income from Charitable Activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| General Fund | 41,080 | - | 41,080 | 5,303 |
| Scottish Government Adult Social Care Workforce & Fair Work Division | - | 108,090 | 108,090 | 172,969 |
| Scottish Government Improving Standards & Quality Division | - | 235,680 | 235,680 | 12,900 |
| | <u>41,080</u> | <u>343,770</u> | <u>384,850</u> | <u>191,172</u> |

Notes to the Financial Statements

For the Year Ended 31 March 2023

3. Investment Income

| | 2023 | 2022 |
|-------------------|----------|----------|
| | £ | £ |
| Interest received | <u>1</u> | <u>7</u> |
| | <u>1</u> | <u>7</u> |

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

4. Other Income

| | 2023 | 2022 |
|--------------------------|---------------|---------------|
| | £ | £ |
| Other income | 5,000 | 4,000 |
| Management fee income | <u>9,060</u> | <u>11,251</u> |
| | <u>14,060</u> | <u>15,251</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 2023

5. Expenditure on Charitable Activities

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|-----------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| Depreciation | | - | 2,346 | 2,346 | 326 |
| Equipment hire and maintenance | | - | - | - | - |
| Bank charges and interest | | - | 316 | 316 | 23 |
| Insurance | | - | 1,040 | 1,040 | 984 |
| Meeting and catering costs | | - | 9,970 | 9,970 | 650 |
| Postage | | 264 | 126 | 390 | 120 |
| Property costs and room hire | | - | 10,636 | 10,636 | 9,118 |
| Travel | | - | 939 | 939 | 54 |
| Stationery and office | | - | 476 | 476 | 88 |
| Telephone | | 1,824 | 1,169 | 2,993 | 1,517 |
| Training | | - | 614 | 614 | - |
| Consultancy | | - | - | - | - |
| Professional fees | | 1,332 | 53,160 | 54,492 | 22,558 |
| Publicity and promotion | | 51 | 18,673 | 18,724 | 12,046 |
| Donations | 6 | - | - | - | - |
| Recruitment | | - | 890 | 890 | 230 |
| Wages and social security | | 9,935 | 162,350 | 172,285 | 142,976 |
| Website and IT costs | | - | 17,303 | 17,303 | 10,649 |
| Governance costs | 7 | - | 2,516 | 2,516 | 3,861 |
| | | <u>13,406</u> | <u>282,524</u> | <u>295,930</u> | <u>206,000</u> |

Notes to the Financial Statements

For the Year Ended 31 March 2023

6. Donations

No donations were made to other charitable organisations during the year nor the prior year ended 31 March 2022.

7. Governance Costs

| | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Accountancy fees | - | 2,505 | 2,505 | 2,414 |
| Trustees IT costs | - | - | - | - |
| Trustees meetings | - | 11 | 11 | - |
| Trustees recruitment costs | - | - | - | - |
| Trustees training | - | - | - | - |
| Trustees professional fees | - | - | - | 1,447 |
| | <u>-</u> | <u>2,516</u> | <u>2,516</u> | <u>3,861</u> |

8. Net Income / (Expenditure) for the Year

| | 2023 £ | 2022 £ |
|--------------------------------|--------------|--------------|
| This is stated after charging: | | |
| Depreciation | 2,346 | 326 |
| Accountancy | 2,505 | 2,414 |
| | <u>4,851</u> | <u>2,740</u> |

Notes to the Financial Statements

For the Year Ended 31 March 2023

9. Staff Costs and Numbers

| | 2023 | 2022 |
|--------------------------------|-----------------------|-----------------------|
| | £ | £ |
| Staff costs were as follows: | | |
| Salaries and wages | 148,128 | 123,248 |
| Social security costs | 15,315 | 12,332 |
| Employer pension contributions | <u>8,841</u> | <u>7,395</u> |
| | <u><u>172,284</u></u> | <u><u>142,976</u></u> |

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

| | 2023 | 2022 |
|-----------------|-----------------|-----------------|
| | Number | Number |
| Core SDSS staff | <u>5</u> | <u>4</u> |
| | <u><u>5</u></u> | <u><u>4</u></u> |

No employees had employee benefits in excess of £53,000 (2022: £41,000) during the period.

The total employee benefits of the key management personnel during the period were £99,686 (2022: £77,446).

No member of the Trustees received any remuneration during the period or in the prior period.

Notes to the Financial Statements

For the Year Ended 31 March 2023

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 2022 | 3,545 | 5,686 | 9,231 |
| Additions | - | 4,656 | 4,656 |
| Disposals | - | - | - |
| At 31 March 2023 | <u>3,545</u> | <u>10,342</u> | <u>13,887</u> |
| Depreciation | | | |
| At 1 April 2022 | 3,456 | 4,452 | 7,908 |
| Charge for the year | 89 | 2,257 | 2,346 |
| Eliminated on disposals | - | - | - |
| At 31 March 2023 | <u>3,545</u> | <u>6,709</u> | <u>10,254</u> |
| Net book value | | | |
| At 31 March 2023 | <u>-</u> | <u>3,633</u> | <u>3,633</u> |
| At 31 March 2022 | <u>89</u> | <u>1,234</u> | <u>1,322</u> |

Notes to the Financial Statements

For the Year Ended 31 March 2023

12. Debtors

| | 2023 | 2022 |
|-------------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 3,063 | 13,198 |
| Accrued income | 58,920 | - |
| Other debtors | 309 | - |
| | <u>62,292</u> | <u>13,198</u> |

13. Creditors Falling Due Within One Year

| | 2023 | 2022 |
|-----------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 18,323 | 2,074 |
| Accrual | 2,357 | 3,392 |
| Other creditors | 7,097 | 5,209 |
| | <u>27,777</u> | <u>10,675</u> |

Notes to the Financial Statements

For the Year Ended 31 March 2023

14. Analysis of Charitable Funds

Analysis of movements in unrestricted funds

| | As at 31 March 2022 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2023 £ |
|--------------|--------------------------------|---------------|------------------|----------------|--------------------------------|
| General fund | 82,609 | 55,141 | (13,407) | - | 124,344 |
| | <u>82,609</u> | <u>55,141</u> | <u>(13,407)</u> | <u>-</u> | <u>124,344</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 2023

Analysis of movements in restricted funds

| | As at 31 March 2022 | Income | Expenditure | Transfers | As at 31 March 2023 |
|---|---------------------------|----------------|------------------|-----------|------------------------|
| | £ | £ | £ | £ | £ |
| Scottish Government SDS Policy Unit Membership/Research (Core funding) | 107 | - | - | - | 107 |
| Scottish Government Support In the Right Direction (Capacity Building) | - | - | - | - | - |
| Adult Social Care Workforce & Fair Work Division | 9 | 108,090 | (48,379) | - | 59,720 |
| Improving Standards & Quality Division | - | 235,680 | (234,145) | - | 1,535 |
| | 116 | 343,770 | (282,524) | - | 61,362 |

| Name of fund | Description, nature and purposes of fund |
|---|--|
| Scottish Government SDS Policy Unit Membership/Research | To support the core operations of the charity. |
| Adult Social Care Workforce & Fair Work Division | Projects in support of the Personal Assistant workforce |
| Improving Standards & Quality Division | Projects in support of the National SDS Improvement Plan |

Notes to the Financial Statements

For the Year Ended 31 March 2023

15. Analysis of Net Assets Between Funds

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|-----------------------|----------------------------|--------------------------|----------------|
| Tangible fixed assets | - | 3,633 | 3,633 |
| Current assets | 124,374 | 85,476 | 209,850 |
| Current liabilities | (30) | (27,747) | (27,777) |
| As at 31 March 2023 | <u>124,344</u> | <u>61,362</u> | <u>185,706</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 £2,386 (2022: £1,703).