



# Report and Financial Statements For the Year Ended 31 March 2024



Charity number: SC039587

Company number: SC371469

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

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

## Legal and Administrative Information For the Year Ended 31 March 2024

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## Legal and Administrative Information For the Year Ended 31 March 2024

### 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

**Treasurer:** J McGee

**Other Directors:** B Garrard [Resigned 15/11/23] M Greaves-Mackintosh  
T Burke C Ogden [Resigned 15/11/23]  
L Hendry A M Monaghan

**Secretary:** D Macleod

**Accountant:** Hunter & Sons  
4 Ashley Hall Gardens  
Linlithgow  
West Lothian  
EH49 7DN

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

## Trustees' Report For the Year Ended 31 March 2024

### Trustees' Report

The Trustees present their report and financial statements for the period ended 31 March 2024.

### About Self Directed Support Scotland (SDSS)

We work to promote the values and principles of Self-directed Support, including choice, control and flexibility, in all aspects of social care support.

We do this by working collaboratively across the social care sector: with Scottish Government, Local Authorities, third sector organisations and our members, to improve Self-directed Support implementation in Scotland.

As a membership organisation, we bring together those who share our vision and values, to amplify our collective voice around social care support issues.

As a Disabled People's Organisation (an organisation where at least 51% of the Board are either disabled people or/and people who are eligible for social care support), we stand up for the rights of disabled people and people who need support.

And we champion local Independent SDS Support Organisations across Scotland, who help thousands of people every year access and manage the support they need to live well.

### Our Vision

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*A Scotland where quality Self-directed Support is available to all as a route to Independent Living.*

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## Trustees' Report For the Year Ended 31 March 2024

### Our Mission

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*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.*

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### Our Values

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*independence, diversity, equality*

*peer support, collective voice, collaboration, transparency*

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## Trustees' Report For the Year Ended 31 March 2024

### Highlights of the year

At the very start of the year, we welcomed the announcement of a new Minister for Social Care, Mental Wellbeing and Sport, Maree Todd MSP. Throughout the year we have enjoyed the opportunity to work closely with the Minister, especially around the work of the Personal Assistant Programme Board, with which she has engaged directly on a regular basis.

Much of our work this year has taken place in the context of the continued development of plans for a National Care Service for Scotland, with the Bill voted through to Stage 2 at the end of February 2024. SDSS continues to advocate for the principles of Self-directed Support to be reflected in the new legislation, and to speak up for the value of Independent Support to enable people to successfully access social care support to enable them to live full and independent lives. Throughout the year, SDSS CEO Donald Macleod participated in the Expert Legislative Advisory Group, a group of stakeholders brought together to guide the development of the National Care Service legislation in parallel with the Scottish Government's co-design process focusing on those with lived experience of social care support.

In the context of the development of the National Care Service, and seeking to understand the successes and learning from the implementation of Self-directed Support to date, the Scottish Parliament's Health, Social Care and Sport committee announced in November it was beginning a process of Post-Legislative Scrutiny of the Social Care (Self-directed Support) (Scotland) Act 2013 – the law that underpins the delivery of SDS. The process represented a timely opportunity to reflect on the learning from the ten years since the legislation came into force, the current challenges around implementation and what needs to happen to allow the legislation to deliver on its original intent.

## Trustees' Report For the Year Ended 31 March 2024

As well as engaging with members to produce a response to the public call for views, we also worked with others across the sector to formulate a response from the National SDS Collaboration, representing a range of perspectives but a strong collective agreement that SDS is essential as a tool to enable independent living. Since the end of the period covered by this report, SDSS CEO Donald Macleod has presented evidence at a parliamentary committee hearing, and we continue to engage with the post-legislative scrutiny process as it approaches its final reporting phase.

Among the other highlights across the year were the development of a training framework for Personal Assistants and Employers. Arising out of the work of the PA Programme Board, this project began in earnest at the start of the year and by its end had delivered a national framework to guide the development of training for PAs and Employers across Scotland. Working closely with employers and PAs in the development of the framework, the SDSS project team successfully balanced the sensitivities around this topic, ensuring that the autonomy of employers would not be undermined by the recommendations or outcomes of the work. Since publication in March 2024, we have begun delivering the initial recommendations set out in the framework - namely a new set of online learning modules for PAs, a training locator to enable employers to easily source appropriate training, and an induction pack to support employers to onboard PAs into their new role.

This work took on particular importance this year in the context of the Independent Review of Inspection, Scrutiny and Regulation, which was carried out throughout 2023-24 and published its findings and recommendations in March 2024. Among the recommendations was that "a co-produced and bespoke scheme of registration for Personal Assistants (PAs) which recognises their skills and role, and opens up access to training and development, should be developed." While many members of the PA Programme Board expressed strongly their objection to this recommendation, the Minister has agreed that registration will not be pursued until the Programme Board workplan activities have been progressed. Central to these is the development of

## Trustees' Report For the Year Ended 31 March 2024

nationally recognised training that will support PAs in their role, and by extension employers.

Alongside the training framework, this year SDSS continued other work aligned to the PA Programme Board. Among the projects we led to completion were the publication of the second national PA Workforce survey and the launch of a new home for PA vacancies on the My Job Scotland recruitment website. We also continued to provide intensive tailored support to the Personal Assistant Network Scotland as they developed their membership offer over the year, enabling them to relaunch as a national membership organisation at the SDS National Voice conference in March.

The conference itself stood out as a highlight of 2023-24, with the event proving a huge success, and representing the culmination of many strands of work across the year that were launched to coincide with the event. We reflect on the success of the conference later in this report, and look forward to hosting an equally engaging event in March 2025.

Among those pieces of our work launched at the conference were the National Brokerage Framework for Scotland, which represents a big step forward in the recognition and promotion of the Community Brokerage Model in Scotland, and about which you can read more, later in this report.

The conference also saw the launch of the SDS Handbook, which alongside the PA and Employer Handbooks bolsters the offer of national resources curated and updated by SDSS, with the support and involvement from across the social care support sector. We look forward to developing this resource further in the coming year.

We were also able to share initial findings from our research into people's experience of Independent SDS Support in Scotland. The learning and recommendations from this research not only confirm our recognition of the huge



## Trustees' Report For the Year Ended 31 March 2024

value placed on independent support from those able to access it, but will also be key in guiding our priorities and those of the sector in the coming year.

We were pleased this year at the announcement that the Scottish Government's Support in the Right Direction (SiRD) funding stream, managed by Inspiring Scotland, would open to new applications for a three year period rather than one year. SiRD funding is vital in enabling the delivery of independent SDS support, and we were pleased to see 33 organisations across all Local Authority areas, including many SDSS members, achieve continued funding for 2024-2027. At the same time, we are also aware of the huge demands placed on SiRD funded organisations, with increasing numbers of people seeking to access their services, and with teams dealing with increasingly complex cases as the context for accessing social care becomes ever more challenging.

In that challenging context, another welcome highlight during the year was the announcement in September 2023 that the Independent Living Fund Scotland would re-open to new applications in 2024. Many Disabled People's Organisations had campaigned for the re-opening of the fund since it was closed to applications in 2015, and the announcement that £9 million would be made available to support up to 1,000 additional disabled people with the most complex needs to access the support they need, was very welcome.

We hope you enjoy reading this report, and the chance to reflect alongside us on an extraordinarily busy year for our organisation, our members, and the sector as a whole as we continue to work towards the improved implementation of Self-directed Support.

## Our Strategy

For the Year Ended 31 March 2024

### Our Strategy

Our current three year strategy focuses our work into six key 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>

## What we did and the difference we made For the Year Ended 31 March 2024

### 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. As well as acting as secretariat for the PA Programme Board, SDSS plays a key role in driving forward its work: chairing subgroups, leading on a number of the Board's key actions and producing a quarterly newsletter for PAs to keep them informed of the work of the Programme Board and other relevant developments.

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.

The Programme Board commits to hosting an Open Meeting once a year to engage with a wider group of stakeholders and share achievements and learning. The Open Meeting in June 2023 saw attendance from 47 additional people, including PA Employers, PAs, individuals from Local Authorities and the third sector.

The work of the Personal Assistant Programme Board continues to be recognised at Ministerial level. Since becoming Minister for Social Care, Mental Wellbeing and Sport in late March 2023, Maree Todd MSP attended the PAPB Steering Group in June and November, and discussed developments in the National Care Service and the Independent Review of Inspection, Scrutiny and Regulation.

## What we did and the difference we made For the Year Ended 31 March 2024

Another key focus of the PA Programme Board across 2023-24 has been the introduction of the Disclosure (Scotland) Act 2020, due to come into force in April 2025. The updated legislation will mean it will now be mandatory for Personal Assistants to become members of the PVG (Protecting Vulnerable Groups) scheme, as they are deemed to be carrying out a regulated role. The PA Programme Board invited contributions from Disclosure Scotland's policy team at meetings throughout 2023-24 to consult with members on the detail of the changes and how they would be implemented.

### 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.

The PA Handbook continues to be a very well used resource, and in 2023-24 saw 6,602 users (an 87% increase on the previous year), with 20,000 views of the content across the year. 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. Information updated and added within the year included updates to the minimum wage for Personal Assistants, an article on navigating the issues of smoking in an employers' home, updated information around Covid-19 (including vaccinations, PPE and testing), and information around a change to the law in April 2024 which meant adjustments to the way PAs' holiday pay was calculated. New resources added to the Handbook included the National Wellbeing Hub and links to employment law advice services offered by insurers.

In December 2023, a formal review process for both the PA and PA Employer Handbooks commenced, with 33 reviewers representing a breadth of expertise across the sector successfully engaged to review a total of 106 articles. The majority of the review was completed by April 2024, with articles checked to ensure they were up to date with the latest legislation, all links and resources

## What we did and the difference we made For the Year Ended 31 March 2024

checked to ensure they remained relevant, and much of the content redrafted to improve its clarity and accessibility.

### PA recruitment

SDSS' Communications Manager chairs the Recruitment subgroup of the PA Programme Board, which aims to raise awareness of the PA role and improve the infrastructure for PA recruitment.

Throughout 2023-24 the focus of the Recruitment subgroup was on developing the page dedicated to advertising PA vacancies on the My Job Scotland website, one of Scotland's most-used recruitment sites. One of the initial actions of the Recruitment subgroup had been to develop a page explaining the PA role and linking to local organisations who advertise vacancies on behalf of employers. A promotional campaign in January 2023 led to an increase in visits to this page, but also revealed that few visitors were clicking through to local recruitment pages. Taking the learning from this campaign, work began with the My Job Scotland team in summer 2023 to develop a new page which would allow individual vacancies to be posted directly on the site.

The functionality of the site was developed in partnership with the recruitment subgroup, who advised on what information adverts needed to include and how to make the site easy for their teams to use, to reduce the administrative burden. SDSS led on an engagement campaign with 14 organisations across Scotland who support PA Employers with recruitment, encouraging them to sign up and use the site.

[The page was launched in March 2024](#) with 12 organisations posting in the first week, and an initial promotional campaign seeing more than 2,200 views of the page on its first day.

The site will continue to be a tool to support Employers with recruitment, helping them tap into an audience of jobseekers looking for roles in social care support. It will also for the first time provide a vital source of national data on

## What we did and the difference we made For the Year Ended 31 March 2024

PA vacancies, including the number of unfilled posts, geographical hotspots, the range of contract types and pay rates for advertised posts.

Alongside a focus on the My Job Scotland site, throughout 2023-24 the Recruitment Subgroup chair also liaised with Scottish Government's marketing team around the refresh of the national adult social care recruitment campaign, [Care to Care](#). The campaign provides a high profile opportunity to raise awareness of the variety of roles in social care, including Personal Assistants. The subgroup offered feedback on initial concepts for the campaign, which influenced the decision to pursue messaging around the rewarding nature of social care roles and the relationship between the worker and the person they are supporting. Two new Personal Assistant case studies ([Louise](#) and [Romali](#)) were also sourced for the campaign, and featured on the campaign website and in digital press coverage.

### PA newsletter

SDSS leads on the production of an email newsletter to keep Personal Assistants and Employers updated with the work of the PA Programme Board. In 2023-24, we began working with Personal Assistants to develop the content and style of the newsletter, to ensure it was engaging and relevant to PAs. Four editions of the newsletter were published, sent to a mailing list averaging 4,500 readers. The newsletter averaged an open rate of 50%, far higher than the industry average of 20%.

Content of the newsletters included:

- Three case studies of PAs sharing how they got into the role and what they enjoy about their work
- Updates to information in the PA Handbook including around Covid guidance and changes to the national minimum wage for PAs
- The work of the PA Programme Board including the development of a training framework for PAs and the trial of a discount card to aid wellbeing.

## What we did and the difference we made For the Year Ended 31 March 2024

- Promoting the PA Network Scotland
- Promoting the My Job Scotland PA vacancy page.

### PA workforce survey

SDSS delivered the first national survey of Personal Assistants in Scotland in 2022, which aimed to fill some of the known data gaps that exist around PAs in Scotland.

In 2023-24, we delivered the second iteration of the survey, which gave for the first time comparative data to track trends in changes to the workforce demographics, and give an insight into changing attitudes of PAs to their work. The survey achieved a good response rate, with 798 PAs completing it (this was down slightly on the previous year's figure of 912, but somewhat expected as PAs were asked to complete the same survey within the space of one year.)

[This year's report, published in February 2024](#), showed that:

- While there were some shifts in the demographics of those who responded to the survey, the PA workforce remains largely white, female and over the age of 45.
- Most PAs said they would like further support to do their job well.
- There was almost a two-fold increase in the number of self-employed PA respondents.
- Respondents were working more hours and working for more employers than before.
- Unpaid care to support friends and family in addition to their PA role is a significant component of the lives of over half the PA workforce.
- There is a wide variety of rates of pay for PAs, and low pay has a significant impact on PA wellbeing and feelings toward their role.
- PAs clearly value the rewarding aspects of their role and the relationships they build with employers.

## What we did and the difference we made For the Year Ended 31 March 2024

The findings from the survey continue to influence the priorities of the PA Programme Board, with a particular focus on training and wellbeing.

### PA & Employer Training Framework

In May 2023, two Training Framework Developers were recruited to begin work on developing a national framework to support Personal Assistant Employers with training for their PAs.

The initial work began with interviews with 36 stakeholders (including Centres for Independent Living, Disabled People's Organisations, Employers, Personal Assistants, third sector organisations, Local Authorities and insurance providers). Discussions focused on what should be in a training framework, hurdles to training, what was working well, pathways for PAs and thoughts on a foundational level of learning. Key themes that emerged related to:

- difficulties with PA recruitment and pay rates
- Employers' need for support with their role and responsibilities
- budget for training
- a need for relevant training
- Mixed views on the benefits of certified training for PAs.

An employer reference group consisting of six employers was also set up to provide guidance on the developmental process and content of the framework.

Using the information from the consultations a snapshot training survey was designed, to which 106 Employers and 109 PAs responded. The survey provided clearer guidance on what needed to be included within the framework and what needed to be included in PA e-learning modules.

The [\*National Training Framework, a resource for Employers & PAs\*](#) was published in March 2024. The framework defined three outcomes necessary to facilitate PA training:



## What we did and the difference we made For the Year Ended 31 March 2024

- PA Employers have a range of options to finance training
- PA Employers have knowledge and confidence to carry out their training role
- Relevant training material is accessible to PA Employers and PAs.

The framework outlined the types of training required and three training standards for training providers including that training should be available for PA Employers & PAs to complete together, the content of training should be co-produced, and that training needs accessible reviews and evaluation.

Following the publication of the framework, the project team began co-producing two new e-learning modules for PAs (*Understanding the Value of a PA* and *Healthy Working Relationships*). The earlier consultations and survey provided insight into the options to accredit the modules to assist in the development of training pathways for PAs and people working in other social care support roles.

The Framework also provided recommendations which will be taken forward in 2024-25, including:

- the development of an Employer Induction and Resource Pack
- a Trainer of Trainers course focusing on the resources produced
- delivery of the support to employers on how to use the resources by Disabled People's Organisations and Centres for Inclusive Living
- two further e-learning modules
- a training locator to enable Employers more easily source appropriate training for PAs,
- further development of the training standards.

### **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. Strategic work was backed by a relaunch of PANS at the National Voice conference in March 24 showcasing a plan for them to

## What we did and the difference we made For the Year Ended 31 March 2024

become membership lead and the development of a new database. Work continues with planned communications campaign for the refreshed organisation and their offers such as a low negotiated Union rate and discount cards and a more robust system to confirm membership credentials.

### **Independent Review of Inspection, Scrutiny and Regulation**

During 2023-24, the Independent Review of Inspection, Scrutiny and Regulation published its findings into the current regulation infrastructure for social care in Scotland, including of Personal Assistants.

SDSS CEO Donald Macleod had previously represented the views of the PA Programme Board to the review panel, which were that many employers did not want to see registration or regulation of PAs pursued.

While the Review's report recognised the work of the PA Programme Board in driving forward improved training and recognition of Personal Assistants in Scotland, and the unique relationship between Employers and PAs, it also included Recommendation 8, that:

"A co-produced and bespoke scheme of registration for Personal Assistants (PAs) which recognises their skills and role, and opens up access to training and development, should be developed. Such a scheme would expressly seek to not create barriers, and through co- production, would create positive opportunities for both the Personal Assistant and their employer."

In her response to the Independent Review's findings in March 2024, the Minister for Social Care, Mental Wellbeing and Sport, Maree Todd, accepted all recommendations, but noted that on the recommendation around Personal Assistants:

"I would like to be clear on the context under which I accept this recommendation. I fully understand the sensitivities around this recommendation and the unique relationship between the PA and their employer. The work plan of the PA Programme Board has made significant progress [...] I continue to support the work plan and wish to make it clear that I will not consider whether further actions are necessary to implement

## What we did and the difference we made For the Year Ended 31 March 2024

recommendation 8 until the work with Disclosure Scotland [around mandatory PVG membership for PAs] and the PA Programme Board work plan activities to support the recruitment, retention and training of PAs, have been progressed.”

The work of SDSS and the wider PA Programme Board will be vital over the coming years in ensuring that PAs and Employers achieve improved access to training and support to mitigate the perceived need for a registration system which would undermine Employers’ autonomy and create additional barriers to the recruitment and retention of PAs.

### ***Marginalised groups***

#### **Autistic people**

Following the publication of our scoping study into the barriers autistic people face when accessing SDS, in 2023-24 we began working with autistic-led organisation, Autistic Knowledge Development, to take forward the study’s recommendations.

Throughout the year, a training course for SDSS members was developed, focusing on raising staff’s autism awareness and exploring how to navigate some of the barriers autistic people face around accessing SDS. This training will be delivered in 2024-2025.

Autistic Knowledge Development also played a key role in the development of the SDS Handbook (see below), reviewing all content with an accessibility lens to improve clarity for autistic people. Throughout the year we also worked together to develop content aimed at autistic Employers and autistic Personal Assistants, which was finalised and added to the PA Employer and PA Handbooks outwith the reporting period.

#### **People who use substances**

This year, SDSS began work with substance use research consultancy Figure 8 on a programme of work to explore the issue of access to SDS for people with

## What we did and the difference we made For the Year Ended 31 March 2024

lived experience of substance use and recovery. Following initial discussions and sense-making sessions with the SDSS team, Figure 8 hosted an online workshop at the SDS National Voice conference in March 2024 to explore their findings so far and gather views and input from across the sector. We expect the final report from the research study to be published in 2024-25 and to lead to further work to take forward its recommendations.

### **People living with dementia**

We know that the number of people living with dementia in Scotland is increasing. As a direct result, we have seen an increase in SDS related enquires to both the SDSS team and across our member organisations. Themes are emerging that suggest people with dementia and their loved ones are facing barriers to accessing SDS. We planned to take forward a scoping exercise to understand these barriers and make recommendations for improvements. We were unable to progress this work during 2023-24 but intend to take this forward in the next reporting period.

○

### **Membership Quality and Capacity Building**

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

#### **Research into the quality of Independent Support in Scotland**

In 2023-24 we commenced a research project, 'By My Side', to understand more about the experience of supported people and unpaid carers, when they tried to access Independent SDS Information and Support services (including Independent SDS Information and Support services, Carers Centres, Advocacy services, Community Brokerage services and Peer Support groups).

A Project Advisory Group made up of a range of stakeholders and member organisations met to guide and support the development of a research survey

## What we did and the difference we made For the Year Ended 31 March 2024

and its distribution and promotion.

The research focused on people's experience in the last 12 months and included both people who had accessed Independent Support in this time and people who hadn't.

The initial findings, which were shared in a presentation at the SDS National Voice conference in March 2024, told us that:

- Supported people and unpaid carers find Independent Support Organisation (ISO) support to be 'essential' to them accessing the social care support that they need.
- There are gaps in Independent Support, which vary across the country.
- People are still not being told about the ISO support that is available to them in their area, even when they have contact with their Local Authority.
- There is a need to understand and meet the access needs of more marginalised groups, who struggle to access support through SDS.
- There are still significant gaps in our understanding of people's experience of accessing ISOs' support across Scotland.

The findings and recommendations, which are being finalised during 2024-25, will be shared with a range of stakeholders and will be used to influence future work around SDS improvement and the provision of Independent SDS Support.

### **Developing a self-evaluation tool for Independent Support organisations**

In 2023-24, SDSS brought together a range of Independent SDS Information and Support Organisations to develop of a Self-Evaluation Tool for ISOs, based on Standard 1 of the SDS Framework of Standards (relating to the provision of Independent Support, Community Brokerage and Advocacy).

The aim of this work was to develop a self-evaluation tool that any ISO could use to help them learn about the impact of their work and to improve the delivery of their support. Across the year, Independent Support Organisations

## What we did and the difference we made For the Year Ended 31 March 2024

in six Local Authority areas were engaged in this work (East Lothian, East Dunbartonshire, Edinburgh, Highland, Moray and Shetland).

The work highlighted the variation in organisations' experience around self-evaluation, the different systems and approaches used and the variety of outcomes organisations are working to. Issues around accessibility, capacity, relevance, equalities and ongoing support were also highlighted, which has influenced the content of the Tool.

By the end of 2023-24 the draft Self-evaluation Tool had been produced, and testing of the tool and rollout continued into 2024-25.

### **Member recruitment and support**

Our members cover 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 2023-24 we recruited 7 new members, bringing our total active number of members for the year to 62.

Our offer to members includes regular training and workshop opportunities to explore live issues around SDS. Training offered in 2023-24 included:

- SDS and employing family members
- Applying Eligibility Criteria to people's Individual Circumstances
- SDS, Guardianship & Power of Attorney: exploring potential issues
- Underspending an SDS Budget: What people can do
- Getting to Grips with SDS
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SDSS also provides bespoke support to members, often responding to specific requests. In 2023-24 we supported:

## What we did and the difference we made For the Year Ended 31 March 2024

- The development of the West Lothian SDS Forum, by bringing local member organisations together. Their work has involved mapping the provision of Independent Support across West Lothian, identifying gaps and taking part in SDS planning and development groups. The Forum also delivered a workshop at the SDS AGM in November 2023 to share their learning so far.
- The planning and delivery of information sessions in the Highlands, working with two of our members and NHS Highland, to promote the role of Personal Assistant and to support the recruitment of PAs.
- The delivery of bespoke training for two carers' centres, delivered in collaboration with another of our member organisations
- Attendance at local events organised by our members in West Dunbartonshire and Ayrshire, to share work taking place at national level and provide information and resources.

### ***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.

Our 2023 AGM, held in November, was attended by more than 80 people (compared to around 50 people the previous year) and included presentations on developments around the National Care Service, the work so far to develop a training framework for Personal Assistants and Employers, and the development of a National Brokerage Framework for Scotland. Five workshops were also held on a variety of SDS related topics.

## What we did and the difference we made For the Year Ended 31 March 2024

### SDS National Voice conference

Our flagship annual event, the SDS National Voice conference, brings together people from across the sector in Scotland's only national event focused on Self-directed Support. 2024 saw the event return to being held in-person for the first time since 2020, at the Edinburgh International Conference Centre. More than 140 people attended in person, with another 56 delegates joining online, making it our largest conference to date with 197 attendees (up from 130 the previous year, when it was held online).

We were delighted to be joined by the Minister for Social Care, Mental Wellbeing and Sport, Maree Todd MSP, who delivered the keynote address.

The conference was the focal point for the launch of several major sector developments, including:

- The relaunch of the Personal Assistants Network Scotland as a membership organisation
- The relaunch of the Independent Living Fund Scotland
- The launch of the National Brokerage Framework for Scotland
- The launch of the Personal Assistant National Training Framework – a resource for Employers and PAs
- The launch of the SDS Handbook.

The event also saw us share initial findings from our *By My Side* research into people's experience of Independent SDS Support Organisations in Scotland.

Eight in-person workshops and a further two online enabled attendees to dig deeper into a range of topics.

Feedback from the event reflected the successful delivery of the conference by the SDSS team and that attendees found the content informative, useful and thought provoking. We were also pleased to hear that attendees had greatly valued the return to face-to-face events to enable cross-sector and cross-Scotland networking.



## What we did and the difference we made For the Year Ended 31 March 2024

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*“I’ve learned so much today... It has been utterly fascinating and it has been great to network with others.” - conference attendee*

*“Thank you very much for inviting us along and a huge well done and thank you to team SDSS for arranging. Events like yesterday take so much planning and organising and you nailed it completely with the day. We thoroughly enjoyed our day from start to finish. It was lovely to get out the office/home and meet people that we have been working alongside for so long with, face to face again. It felt like a reunion but also a really informative day.” - SDSS member organisation who facilitated a workshop*

*“I am going to feed back the learning I’ve taken away to our next manager and team meeting. I’ve highlighted how good this was to my service manager, stating that we should attend next year. It really was a great opportunity for some learning and networking to see how our colleagues, especially in other local authorities are using SDS.” - Local Authority practice lead*

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### **Member engagement and communications**

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

## What we did and the difference we made For the Year Ended 31 March 2024

In 2023-24 we published 23 bulletins and targeted email communications (up from 18 the previous year) and increased our average open rate from 41% to 47%.

This year we also added a newsletter signup form to our website, enabling people with an interest in Self-directed Support and/or our work to sign up to receive our newsletter directly. This saw the reach for our email newsletter grow from 270 readers to more than 550 across the course of the year.

### **Website and social media**

2023-24 saw us embark on a project to redevelop our website. Working in parallel on the SDS Handbook meant we were able to more clearly delineate the audiences for each site, enabling us to focus our website on our members' and stakeholders' needs while signposting individuals looking for support with SDS to appropriate resources. Development work and content creation took place over 2023-24, and the refresh site was launched in late May 2024.

From 1 April 2023 until 31 March 2024, there were more than 80,000 views of our website (changes to analytics mean we are unable to directly compare this to the previous year's statistics).

Our social media channels continued to be an important tool for engaging with our audiences and sharing information. Our Facebook reach increased from 94,000 to 131,000, in part thanks to an increase in the use of paid campaigns to promote the My Job Scotland PA page. Reactions to our content, which indicate the level of active engagement with our audience, was also up 167% this year compared to the previous year.

## What we did and the difference we made For the Year Ended 31 March 2024

### Information and Resource Development

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

#### SDS Handbook

A major focus of our Information and Resource Development strand of work in 2023-24 was the development of the online SDS Handbook.

Building on the success of the PA Employer and PA Handbooks, and arising out of the SDS Improvement Plan, the SDS Handbook was envisaged as a place where supported people and carers could access up-to-date, accurate and accessible information about all aspects of Self-directed Support.

SDSS recruited a working group to steer the project and ensure the experiences of people with lived and living experience would guide the content and format of the final resource. A group including supported people, unpaid carers, those working in Independent Support, other third sector organisations, Local Authorities, national delivery partners, and care providers met frequently over the course of the year to guide the development of the project and contribute to creation of content.

In total 51 articles were created in eight sections, guiding the visitor through the SDS journey and enabling them to find information and advice on any aspects of SDS. Guidance from the working group determined the final scope of the project, including:

- Splitting the Handbook into separate sections for adults, children and carers – recognising the process of accessing SDS looks different for each group
- The inclusion of relevant parts of legislation, Statutory Guidance, and the SDS Standards in each article to help individuals understand their rights and challenge decisions

## What we did and the difference we made For the Year Ended 31 March 2024

- Ensuring the tone used throughout the articles was reassuring, consistent, and accessible
- That each article signposts users to existing good quality resources and case studies
- That the Handbook emphasises that help and support is available with SDS – particularly from Independent Support Organisations, Carers' Centres and Advocacy Services, and enabling people to search for an appropriate local organisation.

While the SDS Handbook was launched in March 2024, SDSS continues to develop the resource, focusing on the creation of video content to support accessibility, and a wider publicity and promotion plan into 2024-25.

### **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 2023-24, SDSS embarked on a project to review content across both PA and Employer Handbooks, to ensure the resource was up to date and reflected changes to legislation. As noted above, this resulted in 33 external reviewers recruited to voluntary review 106 articles.

### **SDS Forum**

The online SDS Forum, launched by SDSS in February 2021, continues to be both a helpful place for peer support for individuals around SDS issues, and a valuable source of intelligence on live issues in SDS implementation and practice. In 2023-24, the forum maintained good levels of interaction and posting, and high numbers of visitors viewing the posts (62,000 across the year).

## What we did and the difference we made For the Year Ended 31 March 2024

### Partnership and Policy

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

#### **National SDS Collaboration**

Since it was formed in April 2022, the National SDS Collaboration has quickly become established as the primary channel for the voice of national stakeholders to influence Scottish Government developments around Self-Directed Support. SDSS CEO Donald Macleod chairs the Collaboration's monthly meetings.

In 2023-24, the Collaboration entered the first year of delivery of the national SDS Improvement Plan 2023-2027. Following the plan's publication, the Collaboration began to focus on developing a framework to monitor and evaluate the plan, ensuring that learning from its delivery can lead to continuous improvement.

Across the year the Collaboration also welcomed engagement from the Scottish Government's Dementia Strategy team, Scotland Excel on the national frameworks for care and support, the Independent Living Fund Scotland, the Human Rights Consortium Scotland on the Human Rights Bill, and the National Transitions to Adulthood Strategy team.

Recognising the achievements of the Collaboration so far, discussions also began about the ongoing role of the Collaboration and how to ensure it becomes a stronger voice for Self-directed Support all policy areas, and importantly, recognises and captures a range of voices including those of people with lived experience, Local Authorities and care and support providers. These discussions have continued into 2024-25 and will guide the future direction of the Collaboration and enable those involved to leverage our collective voice more effectively.

#### Post-legislative Scrutiny of SDS Act

## What we did and the difference we made For the Year Ended 31 March 2024

In November 2023, the Scottish Parliament's Health, Social Care and Sport committee announced it was beginning a process of Post-Legislative Scrutiny of the Social Care (Self-directed Support) (Scotland) Act 2013 – the law that underpins the delivery of SDS.

The aims of the Post-Legislative Scrutiny process were to find out if the legislation is working in practice, as intended; to contribute to better regulation; to improve the focus on implementation and delivery of policy aims; and to identify and disseminate good practice.

In drafting our response to the public call for views, we engaged with 24 of our members in December 2023 to identify key issues and evidence to present to the committee. We also drew on evidence from the *My Support My Choice* research which we conducted in partnership with the Alliance in 2020, which remains the most extensive research into individuals' experiences of SDS in Scotland since the legislation came into force.

[Our final response](#) acknowledged that since the legislation came into effect in 2014, it has enabled many people to access personalised support, take control and responsibility for their support, and enable them to live independently. But, we also acknowledged the systemic issues and wider disabling context that was preventing the legislation from achieving its full potential.

Since the end of the reporting year, the Post-Legislative Scrutiny process has continued into phase two, which saw SDSS CEO Donald Macleod give evidence to the committee in Parliament. The committee's final report is expected to be published in Autumn 2024.

### **A National Brokerage Framework for Scotland**

2023-24 saw SDSS complete the coproduction and publication of the [National Brokerage Framework for Scotland](#). The Framework, launched in March 2024 at

## What we did and the difference we made For the Year Ended 31 March 2024

the SDS National Voice conference, sets out a national approach to Community Brokerage services in Scotland. It was co-produced with Independent Support Organisations and others across the sector, and sets out the values and principles that underpin a shared national approach to Community Brokerage services in Scotland.

The Framework aims to:

- define the model of community brokerage which is already recognised to be working well and delivering good outcomes for supported people
- promote and encourage the further development of this model in Scotland
- help supported people, local authorities, and organisations which help people to access social care support, to better understand the practice of community brokerage and the work of community brokers
- provide tools to support brokerage organisations (and other organisations providing brokerage-type services) to deliver high quality support.

Following publication, a series of engagement sessions were held to share the Framework, and work continues to develop and promote the Community Brokerage model across Scotland.

### **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 has supported the delivery of the award to students across Scotland and is now the SQA Centre for the award following the successful implementation of a student, tutor and course online portal and administration system and a highly successful marketing campaign. 46 students applied in the year with 26 having completed their units and 9 still underway. At the time of writing, a further 14 students from 23 applicants have been enrolled.

## What we did and the difference we made For the Year Ended 31 March 2024

The Community Brokerage Scotland website is a source up to date information for prospective students, applications and registering interest outwith the application period.

### **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. The ABCoP is a key plank of the three-pronged approach to developing the Community Brokerage model in Scotland, alongside the national framework and Brokerage Award qualification.

In 2023-24, SDSS continued to work closely with the ABCoP to develop their ongoing strategy for membership, communications and governance.

### **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, reporting, and maintaining strong governance through our Board of Trustees.

### **Watching Brief**

Identifying gaps, trends and developments in social care policy and delivery.

#### **Enquiries**

Although not proactively offering an SDS enquiry service, SDSS nevertheless receives dozens of enquiries every month by email, phone and social media from individuals seeking advice and support, including supported people, carers, and professionals.

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



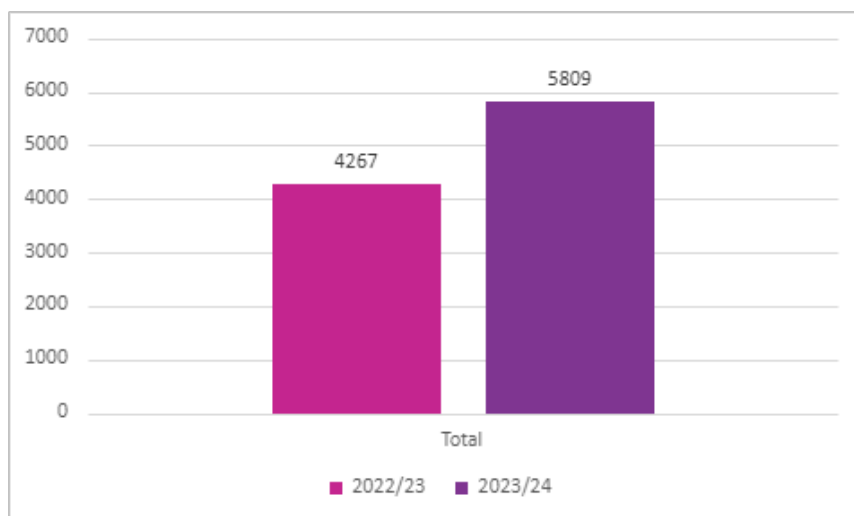
## What we did and the difference we made For the Year Ended 31 March 2024

From 1 April 2023 to 31 March 2024, we received 258 enquiries (up from 179 the previous year) and made 243 referrals to local Independent Support or other sources of help.

### Find Help search tool

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 Organisations, the tool also includes details of other relevant local support organisations, and Local Authority contact details.

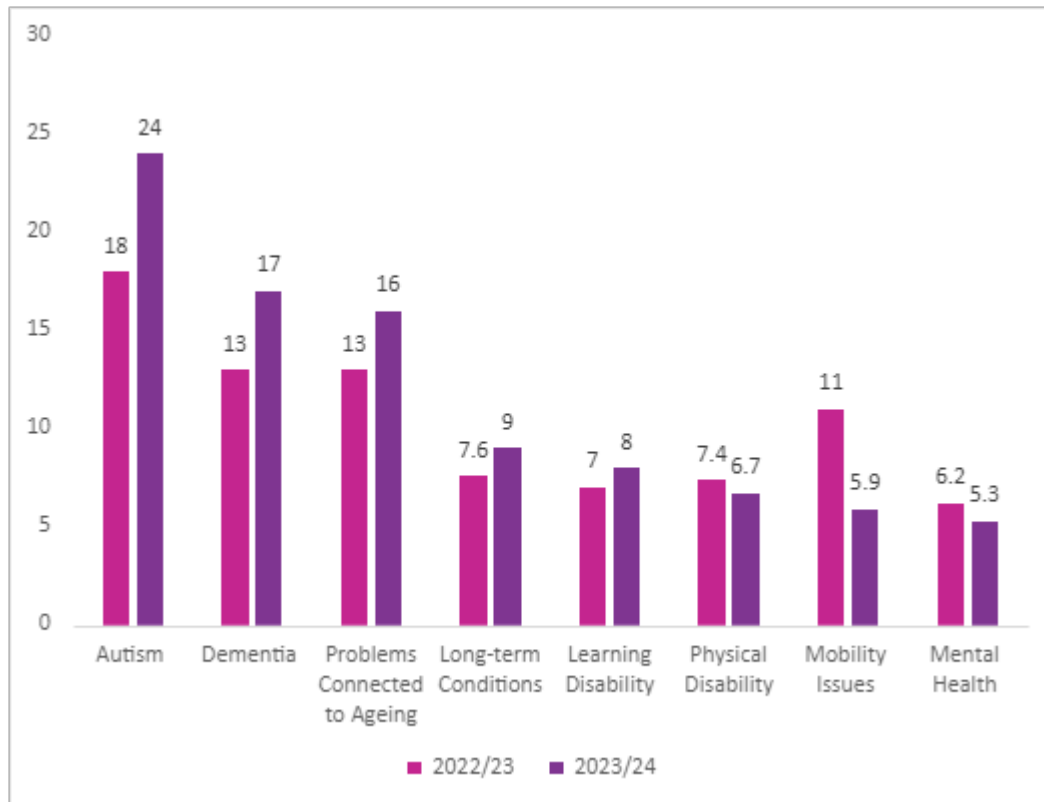
The tool saw a sharp increase in users this year with 5,809 users from 1 April 2023 - 31 March 2024 (up from 4,267 the year prior).



The service is also a source of intelligence for Scottish Government and other stakeholders. Of the 60 organisations listed The PA Network Scotland became the number one referral organisation followed by Lothian's LCiL, Highland's Community Contacts, Age Scotland, SDS Forth Valley, North Ayrshire's Your Options Understood and Glasgow's GCiL.

Where we had data, the majority of searches were in relation to autism, dementia and Problems connected to ageing.

## What we did and the difference we made For the Year Ended 31 March 2024



The source of most enquiries was our own website with a new peak of 200 searches per week in early March and roughly double the activity through to May this year on the year previous.

Most referred to organisations
1. PA Network Scotland
2. Lothian Centre for Inclusive Living
3. Highland’s Community Contacts
4. Age Scotland

## What we did and the difference we made For the Year Ended 31 March 2024

5. SDS Forth Valley
6. Your Options Understood (North Ayrshire)
7. Glasgow Centre for Inclusive Living

### 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 and workplan of the PA Programme Board. Among the pieces of work we're taking forward are:

- Continued development of the SDS Handbook, focusing on creating video content to aid accessibility, and a communications plan to promote the resource with key audiences.
- The publication and dissemination of the 'By My Side' research into people's experience of accessing Independent SDS Support. We expect this research to help identify gaps in support and to lead to further work to improve access to independent support services across Scotland.
- The delivery of actions arising out of the National Training Framework for Employers and Personal Assistants – including four brand new online learning modules, a training locator tool and induction pack for Employers.
- The development of a national toolkit to support the recruitment of PAs.
- Working with payroll services and Scottish Government analysts, with the aim of establishing a robust figure for the size of the PA workforce in Scotland for workforce planning, and the delivery of the third national PA workforce survey towards the end of 2024-25.

## What we did and the difference we made For the Year Ended 31 March 2024

- In collaboration with the PA Programme Board, assessing and redeveloping its workplan to ensure actions are focused on emerging themes and needs of PAs and Employers, and reflecting the findings of the PA workforce surveys to date.
- The continued development of the community brokerage model in Scotland, with the move of the SQA assessment centre for the Community Brokerage Award transferring to SDSS, a further cohort of students completing the award, supporting the development of the Approved Brokers Community of Practice and taking forward the next steps in the delivery of the National Brokerage Framework.
- The redevelopment of the Find Help search tool, to enable users to more easily locate appropriate local support for help with SDS.

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. Following the success of a return to an in-person conference, we plan to host a series of in-person regional networking events for our members across the year.

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. And as the National Care Service Bill continues its progress through Parliament we will continue to advocate for the values and principles of Self-directed Support, the involvement of people with lived experience, and the value of Independent Support.

As we reach the end of our current strategy period this year, we'll also be looking ahead to develop a refreshed, forward-looking and ambitious strategy to guide our direction in the coming years.

## What we did and the difference we made For the Year Ended 31 March 2024

### Finances

#### *Financial Stability*

SDSS had no unexpected or unmanageable costs in the year and we have reviewed and updated our financial risk assessment with a new rolling review system. We continue to be a valued support to the Scottish Government, embedding our influence with contribution toward the SDS Improvement Plan in collaboration with the newly created Adult Social Care Local Improvement and Transformation Division (ASCLI&TD) and have maintained a strong relationship with the Adult Social Care Workforce and Fair Work Division (ASCW&FWD) due to our successful support of the PA Programme Board and its wider developments. Healthy membership and unrestricted reserves give us confidence to manage through the final year of the current strategic plan and to work with our stakeholders to develop the next to be launched in 2025.

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, 2024, SDSS had spent all of the £235,680 Scottish Government ASCLI&TD income in line with budget expectations along with the grants prior year's restricted reserve of £1,535, a total expenditure of £237,985. The income was a combination of what is now SDS Improvement Plan delivery (£173,366) and National Brokerage Framework (£62,314).

£99,006 of ASCW&FWD was spent from £42,650 in year funding and the previous year's restricted reserve of £59,720, predominantly prior year income for PA Training Framework development (£58,200) awarded in Q4 2022-23.

The total restricted reserve carried forward into 2024-25 is £2,594 which is allocated to publication of Framework training resources.

## What we did and the difference we made For the Year Ended 31 March 2024

### *Unrestricted Funds*

Unrestricted income received during the year (£37,505) consisted of development work for the PA Network with WEA (£14,750) project management fees (£9,968), event, training and membership fees (£7,777), HMRC employers' allowance (£5,000), and bank interest (£10). Unrestricted expenditure included staff hours, administration and overheads for services and events (£37,340).

### *Balance Sheet*

Total funds at March 31, 2024, were £127,108.

### *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 (£92,009 allocated for 2024-25 on a projected turnover of up to £368,037), additionally, Scottish Government now operates grant payments in arrears of up to 6 months. The Trustees are pleased to report that the current reserve, less designated funds, of £124,508 meets this target and is 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

## What we did and the difference we made For the Year Ended 31 March 2024

meeting all its liabilities and that future funders can support projects with increased confidence.

### *Banks*

In previous years to ensure all funds were protected by the Financial Services Compensation Scheme, two banks were operated but due to continued issues working with Barclays a risk assessed decision was taken to close the account. At March 31 £126,503 working capital was held in the Co-operative Bank. Working with grant payments in arrears, means that the total period for which the account is over the FSCS protected threshold is 8-12 weeks. Dual authority is required on all transactions with remaining bank service.

## Structure, governance and management

### *Accountability & Representation*

SDSS is accountable to its membership and represents members as part of the Independent Living Movement nationally, through active participation in the Scottish Independent Living Coalition (SILC).

SDSS represented members through national policy development, through chairing the National SDS Collaboration, the Personal Assistant Programme Board and a wide range of other forums, particularly through engagement with Scottish Government and COSLA.

### *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

## What we did and the difference we made For the Year Ended 31 March 2024

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: Disabled people, representatives of Disabled People's Organisations, along with Chief Executive Officers, senior managers, or board members of SDSS membership organisations. Trustees are apprised of all governance documents, and each receive a person-centred induction.

### *Organisational Structure*

During the period covered by the report there were 35 Full member organisations, five of which were represented on the Trustees, as well as 26 associate member organisations, two of which were represented on the Board of Trustees as well as one individual disabled member. 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.

At March 31, 2024 there were eight staff members; a Chief Executive, who reports to the Chair, an Operations Manager, a Membership Development Executive, a Communications Manager and two project workers who were all line managed by the CE along with a Project Worker managed by the OM and an Administration Officer managed by the CM. Additional support in the year came from one volunteer supervised by the MDE. We would like to thank Lili Angelova for her ongoing commitment to improvement within independent support and Disabled People's Organisations.



## What we did and the difference we made For the Year Ended 31 March 2024

### *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 2024

### 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

18 October 2024

## Independent Examiner's Report For the Year Ended 31 March 2024

### Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2024 that are set out on pages 46 to 61.

#### *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 2024

### *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

18 October 2024

## Statement of Financial Activities

### For the Year Ended 31 March 2024

#### Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies		-	-	-	-
Charitable activities	2	22,527	278,330	300,857	384,850
Other trading activities		-	-	-	-
Investments	3	10	-	10	1
Other income	4	14,968	-	14,968	14,060
<b>Total income</b>		<b>37,505</b>	<b>278,330</b>	<b>315,835</b>	<b>398,911</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	5	37,341	337,098	374,439	295,930
Other expenditure		-	-	-	-
<b>Total expenditure</b>		<b>37,341</b>	<b>337,098</b>	<b>374,439</b>	<b>295,930</b>
Net gains / (losses) on investments		-	-	-	-
<b>Net income / (expenditure)</b>		<b>164</b>	<b>(58,768)</b>	<b>(58,604)</b>	<b>102,981</b>

## Statement of Financial Activities

### For the Year Ended 31 March 2024

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)	-	-	-	-
<b>Net movement in funds</b>	<b>164</b>	<b>(58,768)</b>	<b>(58,604)</b>	<b>102,981</b>
Funds brought forward	124,344	61,362	185,706	82,725
<b>Funds carried forward</b>	<b>124,508</b>	<b>2,594</b>	<b>127,102</b>	<b>185,706</b>

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 50 to 61 form part of these financial statements.

## Balance Sheet as at 31 March 2024

### For the Year Ended 31 March 2024

#### Balance Sheet as at 31 March 2024

	Notes	Total 2024 £	Total 2023 £
<b>Fixed assets:</b>			
Tangible assets	11	5,013	3,633
		<u>5,013</u>	<u>3,633</u>
<b>Current assets:</b>			
Debtors	12	23,934	62,291
Cash at bank and in hand		126,503	147,559
		<u>150,437</u>	<u>209,850</u>
<b>Liabilities:</b>			
Creditors falling due within one year	13	28,347	27,777
		<u>122,089</u>	<u>182,073</u>
<b>Net current assets</b>		<u>122,089</u>	<u>182,073</u>
<b>Total net assets</b>		<u><u>122,089</u></u>	<u><u>182,073</u></u>
<b>The funds of the charity:</b>			
Unrestricted funds	14	124,508	124,344
Restricted funds	14	2,594	61,362
		<u>127,102</u>	<u>185,706</u>
<b>Total charity funds</b>		<u><u>127,102</u></u>	<u><u>185,706</u></u>

## Balance Sheet as at 31 March 2024 For the Year Ended 31 March 2024

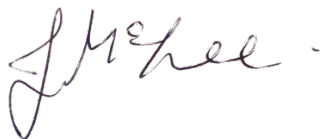
For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 50 to 61 form part of these accounts.

Approved by the Trustees on -- November 20-- and signed on their behalf by:



Joanne McGee (Treasurer)

18 October 2024



## Notes to the Financial Statements For the Year Ended 31 March 2024

### 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 2024

### *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 2024

#### 2. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
General Fund	22,527	-	22,527	41,080
Scottish Government Adult Social Care Workforce & Fair Work Division	-	42,650	42,650	108,090
Scottish Government Improving Standards & Quality Division	-	235,680	235,680	235,680
	<u>22,527</u>	<u>278,330</u>	<u>300,857</u>	<u>384,850</u>

## Notes to the Financial Statements For the Year Ended 31 March 2024

### 3. Investment Income

	2024	2023
	£	£
Interest received	<u>10</u>	<u>1</u>
	<u>10</u>	<u>1</u>

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

### 4. Other Income

	2024	2023
	£	£
Other income	5,000	5,000
Management fee income	<u>9,968</u>	<u>9,060</u>
	<u>14,968</u>	<u>14,060</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 2024

#### 5. Expenditure on Charitable Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Depreciation		129	2,479	2,608	2,346
Equipment hire and maintenance		-	-	-	-
Bank charges and interest		269	-	269	316
Insurance		61	1,157	1,218	1,040
Meeting and catering costs		503	13,911	14,414	9,970
Postage		515	386	901	390
Property costs and room hire		491	9,586	10,077	10,636
Travel		1,118	929	2,047	939
Stationery and office		213	1,841	2,055	476
Telephone		259	1,130	1,389	2,993
Training		84	100	184	614
Consultancy		-	-	-	-
Professional fees		6,151	54,961	61,113	54,492
Publicity and promotion		364	4,486	4,849	18,724
Donations	6	-	-	-	-
Recruitment		553	1,045	1,597	890
Wages and social security		23,946	218,586	242,532	172,285
Website and IT costs		384	26,501	26,884	17,303
Governance costs	7	2,300	-	2,300	2,516
		<b>37,341</b>	<b>337,097</b>	<b>374,438</b>	<b>295,930</b>

## Notes to the Financial Statements

### For the Year Ended 31 March 2024

#### 6. Donations

No donations were made to other charitable organisations during the year nor the prior year ended 31 March 2023.

#### 7. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Accountancy fees	2,207	-	2,207	2,505
Trustees IT costs	-	-	-	-
Trustees meetings	80	-	80	11
Trustees recruitment costs	-	-	-	-
Trustees training	-	-	-	-
Professional fees	13	-	13	-
	<u>2,300</u>	<u>-</u>	<u>2,300</u>	<u>2,516</u>

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

	2024 £	2023 £
This is stated after charging:		
Depreciation	2,608	2,346
Accountancy	2,207	2,505
	<u>4,815</u>	<u>4,851</u>

## Notes to the Financial Statements For the Year Ended 31 March 2024

### 9. Staff Costs and Numbers

	2024	2023
	£	£

Staff costs were as follows:

Salaries and wages	210,479	148,128
Social security costs	19,423	15,315
Employer pension contributions	<u>12,629</u>	<u>8,841</u>
	<u>242,531</u>	<u>172,284</u>

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

	2024	2023
	Number	Number

Core SDSS staff	<u>7</u>	<u>5</u>
	<u>7</u>	<u>5</u>

No employees had employee benefits in excess of £56,000 (2023: £53,000) during the period. The total employee benefits of the key management personnel during the period were £104,944 (2023: £99,686).

No member of the Trustees received any remuneration during the period or in the prior period in discharging their duties as a Trustee. Trustee Anne-Marie Monaghan, trading as Empower, was contracted for project specific consultancy totalling £13,702 (2023: £30,240) during the period.

## Notes to the Financial Statements

### For the Year Ended 31 March 2024

#### 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 Tax Act 2010.

#### 11. Tangible Fixed Assets

	Fittings and Equipment £	IT Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	3,545	10,342	13,887
Additions	-	3,988	3,988
Disposals	-	-	-
At 31 March 2024	<u>3,545</u>	<u>14,330</u>	<u>17,875</u>
<b>Depreciation</b>			
At 1 April 2023	3,545	6,709	10,254
Charge for the year	-	2,608	2,608
Eliminated on disposals	-	-	-
At 31 March 2024	<u>3,545</u>	<u>9,317</u>	<u>12,862</u>
<b>Net book value</b>			
At 31 March 2024	<u>-</u>	<u>5,013</u>	<u>5,013</u>
At 31 March 2023	<u>-</u>	<u>3,633</u>	<u>3,633</u>



## Notes to the Financial Statements

### For the Year Ended 31 March 2024

#### 12. Debtors

	2024	2023
	£	£
Trade debtors	18,008	3,063
Accrued income	-	58,920
Other debtors	5,926	309
	<u>23,934</u>	<u>62,292</u>

#### 13. Creditors Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	15,993	18,323
Accruals	3,098	2,357
Other creditors	9,256	7,097
	<u>28,347</u>	<u>27,777</u>

## Notes to the Financial Statements For the Year Ended 31 March 2024

### 14. Analysis of Charitable Funds

#### *Analysis of movements in unrestricted funds*

	As at 31 March 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	124,344	37,505	(37,341)	-	124,508
	<u>124,344</u>	<u>37,505</u>	<u>(37,341)</u>	<u>-</u>	<u>124,508</u>

Name of fund	Description, nature and purposes of fund
General fund	<i>Unrestricted reserves expendable at the discretion of the trustees in furtherance of the charity's objectives.</i>

## Notes to the Financial Statements For the Year Ended 31 March 2024

### Analysis of movements in restricted funds

	As at 31 March 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Scottish Government SDS Policy Unit Membership/Research (Core funding)	107	-	(107)	-	-
Adult Social Care Workforce & Fair Work Division	59,720	42,650	(99,006)	-	3,364
Adult Social Care Local Improvement & Transformation Division	1,535	235,680	(237,985)	-	(770)
	<u>61,362</u>	<u>278,330</u>	<u>(337,098)</u>	<u>-</u>	<u>2,594</u>

Name of fund	Description, nature and purposes of fund
Scottish Government SDS Policy Unit Membership/Research	<i>To support the core operations of the charity.</i>
Adult Social Care Workforce & Fair Work Division	<i>Projects in support of the <a href="#">Personal Assistant workforce</a>.</i>
Adult Social Care Local Improvement & Transformation Division (formerly known as Improving Standards & Quality Division)	<i>Projects in support of the <a href="#">National SDS Improvement Plan</a>.</i>

## Notes to the Financial Statements For the Year Ended 31 March 2024

### 15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	5,013	-	5,013
Current assets	130,790	19,646	150,436
Current liabilities	(11,295)	(17,052)	(28,347)
As at 31 March 2024	<u>124,508</u>	<u>2,594</u>	<u>127,102</u>

In the year IT assets totalling £3,633 were reallocated from restricted to unrestricted funds.

### 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 £3,363 (2023: £2,386).