



Report and Financial Statements For the Year Ended 31 March 2025

Charity number: SC039587

Company number: SC371469

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

www.SDSscotland.org.uk

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For the Year Ended 31 March 2025

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Legal and Administrative Information For the Year Ended 31 March 2025

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:	T Burke	M Greaves-Mackintosh
	L Hendry	A M Monaghan
	L Pornaro (appointed 11/24)	P J Summerfield (appointed 11/24)

Secretary: D Macleod

Accountant:	Hunter & Sons	4 Ashley Hall Gardens Linlithgow West Lothian EH49 7DN
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Independent Examiner:	Alan Greig CA	1 Millar Grove Hamilton, ML3 9BF
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Foreword from the Chair For the Year Ended 31 March 2025

Foreword from the Chair

Becs Barker, Chair of the Board of Self Directed Support Scotland (SDSS)

The Trustees are proud to present the 2025 Annual Report for Self Directed Support Scotland (SDSS), marking a year of growth, impact, and progress.

Since establishing as a charity in 2008, SDSS has consistently supported organisations that help disabled people and unpaid carers to access and manage their social care and support through person-centred approaches. Our mission is to embed Independent Support into the design of social care and to amplify the voices of those who use Self-directed Support (SDS).

Our vision—a Scotland where quality SDS is available to all as a route to Independent Living—continues to guide our work. Key milestones this year, including the SDS National Voice Conference, reflect our leadership in advancing choice and control in social care.

SDSS is well-positioned to remain a key delivery partner for the Scottish Government. Our strong partnerships, skilled team, and data-driven approach, reinforce our role in shaping the future of social care, including active participation in the development of the National Care Service infrastructure, within the context of the Care Reform Act.

We continue to champion choice, control, and flexibility in social care. Lessons learned—such as the importance of end-to end support mapping—will guide our strategic direction and ensure our work remains credible, responsive, and impactful.

I am grateful to our dedicated staff team, committed partners, and SDSS members, for all that they do to improve SDS implementation. SDSS looks to the future with confidence. We are not simply adapting to change—we are leading it. Our work ensures that SDS remains a transformative force for independent living across Scotland.



Rebecca Barker, Chair

Trustees' Report For the Year Ended 31 March 2025

Trustees' Report

The Trustees present their report and financial statements for the period ended 31 March 2025.

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.

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

Trustees' Report For the Year Ended 31 March 2025

Our Vision

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

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

Our Strategy For the Year Ended 31 March 2025

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 2025

What We Did and the Difference We Made

Influencing National and Local Social Care Policy

SDSS plays a central role in shaping social care policy through active collaboration and advocacy.

- **SDS National Voice Conference 2025:** Under the theme “Connect, Challenge, Collaborate”, the conference welcomed 163 attendees, fostering shared learning and co-produced solutions.
- **Post-Legislative Scrutiny:** Our [CEO represented SDSS in Scottish Parliament](#), ensuring lived experiences and implementation challenges were suitably represented, including in the Scottish Parliament publication of the “[Post-legislative scrutiny of the Social Care \(Self-directed Support\) \(Scotland\) Act](#)” report.
- **National SDS Collaboration:** Chaired by our CEO, [the work of the Collaboration](#) supports the realisation of the SDS Improvement Plan, in partnership with the Scottish Government and COSLA. This group aligns grassroots insights, from the “[Connected Conversations](#)” project, with policy development.
- **Revised SDS Standards:** SDSS contributed to the development and publication of Social Work Scotland’s [Self-Directed Support Framework of Standards](#), promoting consistent, high-quality practice.
- **National Care Service Bill:** [We submitted a detailed response](#) advocating for independent support to remain central in future social care and support policy and plans.
- **Development of Independent Living Fund (ILF) Policies:** Our participation in the ILF’s coproduction group has ensured that [the reopening of the ILF](#) meets the needs of disabled people across Scotland.

What We Did and the Difference We Made For the Year Ended 31 March 2025

Strengthening Local Independent SDS Support Organisations (ISOs)

SDSS continues to build the capacity and reach of ISOs, which are vital to delivering effective SDS.

- **Brokerage Development:** We delivered two further cohorts of the [SQA Community Brokerage Award](#), launched the [National Brokerage Framework](#), completed the process of becoming a recognised SQA centre, and supported the [Approved Brokers Community of Practice](#) to further develop their organisational infrastructure in a sustainable way.
- **Self-Assessment Tools:** We developed self- assessment tools that support the provision of high quality SDS information, advice, and advocacy, through collaboration with Independent Support Organisations and Local Authorities.
- **Advocacy Impact:** Contributed to renewed funding for Independent Support Organisations via Inspiring Scotland’s “Support in the Right Direction” Fund.
- **Direct Member Support:** Direct support to our members on critical issues remains a cornerstone of our work. For example, we supported SDSS members in East Renfrewshire in challenging proposed care charges, leading to direct engagement with councillors and a deferred decision.
- **Evidence-Based Research:** SDSS-led research, such as the published [By My Side research](#), continues to demonstrate the value of Independent SDS support in supporting people to realise their human rights through social care.
- **Mapping ISO Services:** We worked with HSCPs, Local Authorities, and ISOs to identify service gaps in SDS service provision and informal support pathways.
- **Rural Inclusion:** We explored the potential of a Disabled People’s Virtual Organisation for those living in the geographically dispersed communities, such as Argyll & Bute.

What We Did and the Difference We Made For the Year Ended 31 March 2025

Developing SDS Information and Resources

SDSS significantly enhanced its digital resources in June 2024 to improve access to accurate SDS information.

- **Website & Handbook Relaunch:** A refreshed visual identity and structure led to a 25% increase in website views and a 118% rise in [SDS Handbook](#) views. Active users grew by 16%.
- **New and Updated Online Information:** In addition to regular Handbook article reviews, new Handbook video content includes case studies, a [“What is SDS?” explainer](#), and six topic-specific videos.
- **Redevelopment of existing digital services:** [Find Help](#) was revamped with a new interface and improved ease of access for organisations. 27 organisations updated their listings, contributing 148 unique services.
- **Using emerging technology to improve access to information:** A pilot of an AI Chat to support workers to access SDS information and resources. The pilot shows promise for integration into, for example, Local Authority intranets.

Increasing Access to Self-Directed Support

SDSS is committed to making SDS more inclusive, especially for marginalised groups, in line with the ‘Golden Threads’ of the SDS Improvement Plan.

- **People living with dementia:** We delivered training on dementia to 42 participants and [published a report on common barriers experienced by people living with dementia](#).
- **People who use substances and/or alcohol:** We [published a scoping report on SDS and alcohol and other drug use in Scotland](#), identifying key gaps in SDS implementation.
- **Autistic People:** We published targeted Handbook articles and social media content to raise awareness of SDS for autistic people. Training about supporting autistic people to access SDS had a total of 25 participants.

What We Did and the Difference We Made For the Year Ended 31 March 2025

Supporting Personal Assistants and PA Employers

Supporting Personal Assistants (PAs) and their employers remains a core focus of SDSS, recognising their essential role in enabling independent living.

- **A refreshed, strategic approach to PA policy:** The [PA Programme Board](#) (PAPB) devised a refreshed workplan considering progressed PAPB work, such as the realisation of Social Work Scotland's Standard 13. A new Employment subgroup was also launched to address key issues such as self-employment and changes to Disclosure Scotland's PVG scheme.
- **Insightful data collection and analysis to inform PA policy:** The PAPB also contributed to national policy through engagement with the Scottish Government's ongoing work to calculate an estimated size of the PA workforce. The [2025 Scottish PA Workforce Survey](#) report is due to be published at the time of writing, offering vital insights into the PA workforce's conditions, values, and support needs.
- **New PA and PA employer learning and development opportunities:** The [Learning Hub](#) website with 5 new e-learning modules for PAs were launched. The [Training Locator](#) was also launched, where 22 verified training providers became listed (13 of which are available in all local authority areas). These were co-produced in line with previous recommendations made in the [Personal Assistant National Training Framework](#).
- **Additional PA recruitment support available:** The [My Job Scotland PA vacancy page](#), launched in March 2024, has hosted over 1,000 job ads. In Q3 alone, 288 vacancies were posted by 18 organisations, attracting 31,461 views. [The PA Recruitment Toolkit](#), includes seven success stories and practical resources to support PA recruitment efforts.

Finances

For the Year Ended 31 March 2025

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, finalising its second year, in collaboration with the Adult Social Care Local Improvement and Transformation Division (ASCLITD) 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 of 70 organisations delivering Independent Support in Scotland 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 31 March 2025, SDSS had spent £235,551 of £235,680 Scottish Government ASCLITD income in line with budget expectations.

All £124,992 of ASCW&FWD was spent along with an additional £1,112 of previous year reserve (£3,364), leaving a restricted reserve of £2,252 which is allocated to publication of PA Training Framework resources.

The total restricted reserve carried forward into 2025-26 is £1,870.

Unrestricted Funds

Unrestricted income received during the year (£65,250) consisted of Community Brokerage Award Fees (£35,790), SDS National Voice tickets and sponsorship (£10,372) development work for the PA Network with WEA (£6,086), membership and training fees (£7,985), HMRC employers' allowance (£5,000), and bank interest (£17). Unrestricted expenditure included staff hours, administration, overheads for services and events, and training or research commissioning (£58,741).

Finances

For the Year Ended 31 March 2025

Balance Sheet

Total funds at 31 March 2025 were £132,887.

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 (£101,398 allocated for 2025-26 on a projected turnover of up to £405,592), 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, management fees are included where possible 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

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 31 March 2025 £152,676 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.

Finances

For the Year Ended 31 March 2025

Structure, Governance and Management

Accountability & Representation

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

SDSS represents 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 & Directors

The individuals overseeing the company's governance, referred to as Directors (who act as Trustees), are appointed through a structured process combining member elections and board appointments. Member Directors are primarily elected by the company's membership at the Annual General Meeting (AGM), with provisions for the board to appoint directors to fill vacancies between AGMs. Additionally, the board may appoint Co-opted Directors based on specific expertise or connections. All Directors must meet defined eligibility criteria, and their tenure includes a rotational retirement system where Directors appointed mid-term by the board, and all Co-opted Directors, retire at each AGM, while other Member Directors retire based on their length of service, ensuring ongoing board renewal and experience retention.

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, and experts in SDS related disciplines, whether public or third sector. Trustees are apprised of all governance documents, and each receive a person-centred induction.

Finances

For the Year Ended 31 March 2025

Organisational Structure

During the period covered by the report there were 43 Full member organisations, five of which were represented on the Trustees, as well as 24 associate member organisations, two of which were represented on the Board of Trustees as well as one individual disabled member. The Trustees had four regular meetings, one per quarter. 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, 2025 there were seven staff members; a Chief Executive, who reports to the Chair, an Operations Manager, a Membership Development Executive, a Communications Manager and one Development Support Officer managed by the CE along with a Project Worker managed by the CE and an Administration Officer 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 3 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 2025

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

3 November 2025

Independent Examiner's Report For the Year Ended 31 March 2025

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2025 that are set out on pages 19 to 34.

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 2025

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

6 November 2025

Statement of Financial Activities

For the Year Ended 31 March 2025

Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies		-	-	-	-
Charitable activities	2	-	360,672	360,672	300,857
Other trading activities		-	-	-	-
Investments	3	17	-	17	10
Other income	4	65,233	-	65,233	14,968
Total income		65,250	360,672	425,922	315,835
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	58,741	361,396	420,137	374,439
Other expenditure		-	-	-	-
Total expenditure		58,741	361,396	420,137	374,439
Net gains / (losses) on investments		-	-	-	-
Net income / (expenditure)		6,509	(724)	5,785	(58,604)
Transfers between funds		-	-	-	-
Other recognised gains / (losses):					
Gains / (losses) on revaluation of fixed assets		-	-	-	-

Statement of Financial Activities

For the Year Ended 31 March 2025

Actuarial gains / (losses) on defined

benefit pension schemes

Other gains / (losses)

Net movement in funds

-	-	-	-
-	-	-	-
<u>6,509</u>	<u>(724)</u>	<u>5,785</u>	<u>(58,604)</u>

Funds brought forward

124,508	2,594	127,102	185,706
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Funds carried forward

<u>131,017</u>	<u>1,870</u>	<u>132,887</u>	<u>127,102</u>
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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 23 to 34 form part of these financial statements.

Balance Sheet as at 31 March 2025

For the Year Ended 31 March 2025

Balance Sheet as at 31 March 2025

	Notes	Total 2025 £	Total 2024 £
Fixed assets:			
Tangible assets	11	5,164	5,013
		<u>5,164</u>	<u>5,013</u>
Current assets:			
Debtors	12	1,180	23,934
Cash at bank and in hand		152,676	126,503
		<u>153,856</u>	<u>150,437</u>
Liabilities:			
Creditors falling due within one year	13	26,133	28,347
Net current assets		<u>127,723</u>	<u>122,089</u>
Total net assets		<u>132,887</u>	<u>127,102</u>
The funds of the charity:			
Unrestricted funds	14	131,017	124,508
Restricted funds	14	1,870	2,594
Total charity funds		<u>132,887</u>	<u>127,102</u>

For the year ended 31 March 2025 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.

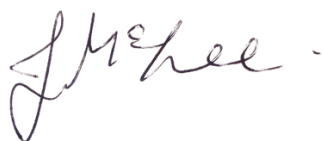
Balance Sheet as at 31 March 2025 For the Year Ended 31 March 2025

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 23 to 34 form part of these accounts.

Approved by the Trustees on 3 November 2025 and signed on their behalf by:



Joanne McGee (Treasurer)

3 November 2025

Notes to the Financial Statements For the Year Ended 31 March 2025

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.

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.

Notes to the Financial Statements For the Year Ended 31 March 2025

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 2025

2. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
General Fund	-	-	-	22,527
Scottish Government Adult Social Care Workforce & Fair Work Division	-	124,992	124,992	42,650
Scottish Government Adult Social Care Local Improvement & Transformation Division	-	235,680	235,680	235,680
	-	<u>360,672</u>	<u>360,672</u>	<u>300,857</u>

Notes to the Financial Statements

For the Year Ended 31 March 2025

3. Investment Income

	2025	2024
	£	£
Interest received	17	10
	<u>17</u>	<u>10</u>

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

4. Other Income

	2025	2024
	£	£
Other income	65,233	5,000
Management fee income	-	9,968
	<u>65,233</u>	<u>14,968</u>

Other income relates to membership subscriptions, income from training, workshops and conferences and 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 2025

5. Expenditure on Charitable Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Depreciation		50	3,388	3,438	2,608
Bad debt write off		458	-	458	-
Bank charges and interest		10	147	157	269
Insurance		14	1,381	1,395	1,218
Meeting and catering costs		6,598	11,047	17,645	14,414
Postage		204	18	222	901
Property costs and room hire		455	10,696	11,151	10,077
Travel		2,918	3,134	6,052	2,047
Stationery and office		1,518	494	2,012	2,055
Telephone		653	557	1,210	1,389
Training		400	1,700	2,100	184
Consultancy		-	-	-	-
Professional fees		27,651	30,715	58,366	61,113
Publicity and promotion		591	22,271	22,862	4,849
Donations	6	-	-	-	-
Recruitment		435	-	435	1,597
Wages and social security		11,963	250,840	262,803	242,532
Website and IT costs		4,001	23,008	27,009	26,884
Governance costs	7	822	2,000	2,822	2,300
		58,741	361,396	420,137	374,438

Notes to the Financial Statements

For the Year Ended 31 March 2025

6. Donations

No donations were made to other charitable organisations during the year nor the prior year ended 31 March 2024.

7. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Accountancy fees	216	2,000	2,216	2,207
Trustees IT costs	-	-	-	-
Trustees meetings	606	-	606	80
Trustees recruitment costs	-	-	-	-
Trustees training	-	-	-	-
Professional fees	-	-	-	13
	<u>822</u>	<u>2,000</u>	<u>2,822</u>	<u>2,516</u>

8. Net Income / (Expenditure) for the Year

	2025 £	2024 £
This is stated after charging:		
Depreciation	3,438	2,608
Accountancy	2,216	2,207
	<u>5,654</u>	<u>4,815</u>

Notes to the Financial Statements

For the Year Ended 31 March 2025

9. Staff Costs and Numbers

	2025	2024
	£	£
Staff costs were as follows:		
Salaries and wages	226,702	210,479
Social security costs	22,753	19,423
Employer pension contributions	13,349	12,629
	<u>262,804</u>	<u>242,531</u>

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

	2025	2024
	Number	Number
Core SDSS staff	<u>7</u>	<u>7</u>
	<u>7</u>	<u>7</u>

No employees had employee benefits in excess of £63,000 (2024: £56,000) during the year. The total employee benefits of the key management personnel during the year were £117,529 (2024: £104,944).

No member of the Trustees received any remuneration during the year or in the prior year in discharging their duties as a Trustee. Trustee Anne-Marie Monaghan, trading as Empower, was contracted for project specific consultancy totalling £29,838 (2024: £13,702) during the year.

Notes to the Financial Statements

For the Year Ended 31 March 2025

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 £
Cost			
At 1 April 2024	3,545	14,330	17,875
Additions	249	3,340	3,589
Disposals	-	-	-
At 31 March 2025	<u>3,794</u>	<u>17,670</u>	<u>21,464</u>
Depreciation			
At 1 April 2024	3,545	9,317	12,862
Charge for the year	10	3,428	3,438
Eliminated on disposals	-	-	-
At 31 March 2025	<u>3,555</u>	<u>12,745</u>	<u>16,300</u>
Net book value			
At 31 March 2025	<u>239</u>	<u>4,925</u>	<u>5,164</u>
At 31 March 2024	<u>-</u>	<u>5,013</u>	<u>5,013</u>

Notes to the Financial Statements

For the Year Ended 31 March 2025

12. Debtors

	2025	2024
	£	£
Trade debtors	1,180	18,008
Accrued income	-	-
Other debtors	-	5,926
	<u>1,180</u>	<u>23,934</u>

13. Creditors Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	15,843	15,993
Accruals	4,150	3,098
Other creditors	6,140	9,256
	<u>26,133</u>	<u>28,347</u>

Notes to the Financial Statements

For the Year Ended 31 March 2025

14. Analysis of Charitable Funds

Analysis of Movements in Unrestricted Funds					
	As at 31 March 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	124,508	65,250	(58,741)	-	131,017
	<u>124,508</u>	<u>65,250</u>	<u>(58,741)</u>	<u>-</u>	<u>131,017</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 2025

Analysis of Movements in Restricted Funds

	As at 31 March 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
Scottish Government SDS Policy Unit Membership/Research (Core funding)	-	-	-	-	-
Adult Social Care Workforce & Fair Work Division	3,364	124,992	(126,104)	-	2,252
Adult Social Care Local Improvement & Transformation Division	(770)	235,680	(235,551)	-	(641)
Access To Work Division	-	-	259	-	259
	<u>2,594</u>	<u>360,672</u>	<u>(361,396)</u>	<u>-</u>	<u>1,870</u>

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

Notes to the Financial Statements

For the Year Ended 31 March 2025

15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	5,164	-	5,164
Current assets	139,939	13,917	153,856
Current liabilities	(14,086)	(12,047)	(26,133)
As at 31 March 2025	<u>131,017</u>	<u>1,870</u>	<u>132,887</u>

During the year IT assets totalling £NIL (2024: £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 £4,788 (2024: £3,363).