

SHARED CARE SCOTLAND

FINANCIAL STATEMENTS

For the Year Ended 31st March 2009

SHARED CARE SCOTLAND

FINANCIAL STATEMENTS

For the Year Ended 31st March 2009

CONTENTS

	<u>Page</u>
Chair's Introduction	1
Report of the Directors	2 - 13
Statement of Directors Responsibilities	14
Auditors' Report	15
Statement of Financial Activities	16
Balance Sheet	17
Notes to the Accounts	18 - 24

SHARED CARE SCOTLAND

CHAIR'S INTRODUCTION

For the Year Ended 31st March 2009

In 2007 we published our three-year Strategic Plan which we titled 'Sustain, Grow and Innovate'. The report that follows I hope demonstrates clearly that Shared Care Scotland is making excellent progress in each of these three areas with some notable achievements, including: the launch of our national Online Short Break Services Directory, the publication of good practice guidance to help local authorities establish a Short Break Bureau, and our very happy involvement with Scotland's first National Young Carers Festival.

Just as significant of course have been the efforts to promote the importance of short breaks at the national level. I believe these have helped raise the profile of this critical form of support, and I hope action will follow which will deliver better service outcomes for carers and the people they care for. There is still a great deal to be done of course. The inequities of provision across the country and the need to improve the choice and flexibility of services are all on our radar. There are encouraging signs that the momentum for change is building and you can be assured that we will continue to work with carers and service users to 'quicken the pace'.

Elizabeth McDade
Chair

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS

For the Year Ended 31st March 2009

The Directors present their report and audited financial statements for the year ended 31st March 2009.

Reference and Administrative Information

Charity Name: Shared Care Scotland

Charity registration number: SC005315

Company registration number: SC161033

Registered Office and
Operational address: Dunfermline Business Centre
Izatt Avenue
Dunfermline
Fife
KY11 3BZ

Board of Directors

Susan Barnard	Vice Chair	
David Eade	Treasurer	
Elizabeth McDade	Chair, Secretary	(Appointed 16/12/08)
Colin Beveridge		
Philip Bryers		
Elspeth Murray		
Margaret Petherbridge		
Mary Yates		
Esplin Chapman		(Appointed 16/12/08)
Silvie MacKenzie		(Appointed 16/12/08)

Chief Executive

Don Williamson

Office Administrator

Lesley Gudgeon

Administrative Assistant

Elizabeth Watret

Auditors

Thomson Cooper, 3 Castle Court, Carnegie Campus, Dunfermline, Fife, KY11 8PB

Bankers

Bank of Scotland, 1 Bothwell Street, Dunfermline, Fife, KY11 3AG

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

Structure, Governance and Management

The organisation is a charity limited by guarantee, incorporated on 16th October 1995 which has been granted by exemption, under Section three of the Companies Act 1985, from including 'Limited' in its name. The company was established under a Memorandum of Association which set the objects and powers of the charity and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Our Values

As an organisation we want to be:

- for everyone with an interest in improving short break and respite services
- accessible and connected to those who use, manage, provide, plan or make policy on services
- responsive, responsible and accountable
- useful, practical and helpful
- a positive 'forum' where people can work collaboratively together to exchange ideas and experiences and develop new approaches
- constantly innovating and campaigning, working at the leading edge, challenging and supporting the decision takers to raise their game
- a learning organisation evolving and developing with experience
- independent, ambitious, successful

Objectives and Activities

Shared Care Scotland believes that carers and the people they care for should have access to high quality short breaks whenever there is a need for a break from the caring relationship. We believe that people have the right to choose a service which is designed to meet their individual needs. Our purpose is therefore to advance the development of policy and practice which achieves these goals.

In 2007 the Board of Directors and staff of Shared Care Scotland reviewed the values and core business of the organisation and agreed that efforts over the next 3 - 4 years should focus on the following activities:

- **Collaborating** with others on the advancement of high quality, flexible, person-centred short break and respite services
- **Providing accessible, up-to-date information and advice** to those who use, provide or plan services
- Identifying and **supporting the wider application of good practice** through research, learning programmes, practice exchange events and development projects
- **Strengthening the involvement of carers and service users** in improving policy and practice at all levels
- Making and **sustaining connections** at the local, regional and national levels
- **Demonstrating excellent governance**, efficiency and effectiveness within Shared Care Scotland

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

Making a Difference

All of our efforts are aimed at supporting caring relationships by working to improve the choice, quality and availability of short breaks. We work collaboratively with those who plan, commission, provide and use services to achieve the following outcomes:

- Greater choice and flexibility in short break and respite service provision;
- More personalised services appropriate to the needs and circumstances of carers and care recipients
- More equitable access to services across Scotland, irrespective of condition or disability, age, gender or ethnicity
- Carers empowered and enabled to contribute to decision making at all levels
- Carers and service users taking more responsibility for ensuring the services they receive are successful.

For those organisations that plan, commission or provide services our activities are designed to achieve the following outcomes:

- The wider application of good practice through regular opportunities for sharing knowledge, information and experience
- An increased focus on supporting care managers to apply their expertise in more flexible ways
- Improved planning and provision of services and more effective use of resources

Achievements and Performance

The following report provides an outline review our performance against these core areas for the period April 2008 to March 2009. A more detailed performance report is available on the Shared Care Scotland website: www.sharedcarescotland.org.uk. A copy of our Strategic Plan for 2008-11 can also be downloaded from our website.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

Objective 1: To support the identification and application of good practice through research, learning programmes, practice exchange events and development projects

What we did:

April 08: in partnership with the Scottish Young Carers Service Alliance we arranged and ran a week long residential break for 12 young carers from across Scotland. Outdoor pursuits and media/communications training were provided during the week including a radio interview with Speyside Radio. As well as a much needed break, the event also prepared a group of young carers to provide media support at the first Scottish Young Carers Festival. 11 of the 12 young people subsequently attended the 2008 Festival.

May 08: along with the Scottish Society for Autism, we co-hosted a Lead Officer SPN event at the New Struan School for Autistic Children in Alloa. This event also marked the launch of the 'Good Guide to Short Breaks: Supporting family carers and people with ASD to have short breaks that work for them'. The publication was produced by a consortium project including Shared Care Scotland. The event was attended by 54 delegates from 18 local authority areas and 4 health boards.

June 2008: we completed and published a paper on 'Outcomes and Indicators for Short Break Service Development'. The purpose of this paper is to provide Council's and their planning partners with a framework of outcomes and indicators which can be used to develop their short break and break from caring services, in line with the Scottish Government's guidance on short break planning. The paper was launched at our Sharing Practice event in Stirling.

September 08: we researched and published our 'Good Practice Guide on Developing a Short Break Bureau'. This work was overseen by a small group of Lead Officers. To date 129 of these Guides have been requested although this does not include those downloaded via our website. An Action Learning Group is being set up in April 2009 to provide support to local authorities interested in developing a Bureau in their area.

November 08: in partnership with Stirling Council we held our second Lead Officer Sharing Practice event of the year which focused on the new National Outcomes and Single Outcome Agreements. Key note speakers included Janice Hewitt, Director of Community Services at Stirling Council and Chris Bruce from the Scottish Government's Joint Improvement Team. 45 people attended this event from 17 local authority areas and 6 health board areas.

December 2008: we secured funding to develop our 'Care Break Planning and Evaluation Toolkit.' Infusion Cooperative was appointed to take the project forward. A stakeholder reference group was assembled to guide the toolkit development and we expect it will be ready for piloting early in May 2009.

January 2009: we obtained £5,000 in sponsorship for our 2009 conference event scheduled to take place in April 2009. The event will be entitled, 'Better Breaks for All' with Christine Lenehan OBE, Director of the Council for Disabled Children as the keynote speaker.

January 2009: we started work on a collaborative project with the Princess Royal Trust for Carers and Capability Scotland which aims to involve hotels in donating weekend breaks for carers. We met with the Chair of Visit Scotland in January and we hope to advance this project in 2009-10.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

March 2009: we launched our first topic based e-mail support group for Lead Officers. An e-mail group was felt to be a more effective method of allowing Lead Officers to share and request information than a web-based forum. We will review the success of this first e-mail group before expanding into other topic areas.

Ongoing: we continue to discuss research needs with all our stakeholders and partners. The preferred approach is the Action Research model where research and practice is combined – learning by doing. The Short Break Bureau Action Learning Group has been developed along these lines. This group will commence in April 09.

Key objectives for 2009-10

- Plan and deliver two Sharing Practice Network conference events
- Plan and deliver launch event for Short Break (Respite) Providers Network
- Continue to promote the email/online practitioner support forum, evaluate the benefits of this service and make changes as necessary
- With support from the SPN, commence research into different examples of strategic approaches to the development of short breaks and respite services
- Consult with SPN on research needs around service planning and commissioning for personalisation.
- Research and publish 2nd good practice guide (provisionally on the topic of young carers and respite)
- Support the piloting and evaluation of the Short Break Planning and Evaluation Pack in four areas
- Progress the Carer Breaks initiative with the help of the Hospitality Industry Trust.

Objective 2: To strengthen the involvement of carers and service users in improving policy and practice at all levels

What we did:

October 2008/January 2009: we held one 'Have Your Say' event in Aberdeen with approximately 40 people in attendance.

A second event was originally due to take place in January/February 2009 but we instead collaborated with the other National Carer Organisations and Glasgow Caledonian University on a large scale conference entitled, 'Getting it Right for Carers'. The central event took place in Glasgow in January 2009 with four satellite events taking place simultaneously in Dundee, Aberdeen, Galashiels and Kilmarnock. An estimated 550 people took part (predominantly carers) in total. The event brought together carers with key decision makers from health and social care within central and local government and health boards. Key note speakers included Shona Robison, the Minister for Public Health and Councillor Ronnie McColl, CoSLA Health spokesperson.

December 2008: we submitted a funding application to the Voluntary Action Fund for the costs of setting up and running a Carers/Service User Consultative Group. Unfortunately this application was unsuccessful. We will carry this work forward in to 2009/10 and look at alternative methods of supporting carer/service user involvement in assisting with the gathering and dissemination of information.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

January 2009: we held a workshop for the reference group overseeing the development of our Care Break Planning and Evaluation Toolkit. The reference group has 11 members including three carers and a service user. The group will meet three times over the course of the project.

Ongoing: during the year Shared Care Scotland was asked to contribute to a range of carer related events organised by other organisations. These included:

- *Carers Centres: Aberdeen, Aberdeenshire Dundee, East Ayrshire, Edinburgh (Vocal) Fife, Milngavie (Carers Link), Stirling, Renfrewshire.*
- *Coalition of Carers in Scotland events*
- *Community Care Providers Scotland Chief Officers event*
- *Clackmannanshire Council carers event*
- *Perth and Kinross Council social workers training event*
- *East Ayrshire Council carers strategy conference*
- *Fife Council carers conference*
- *Glasgow City Council Short Break Strategy Development Group*
- *Renfrewshire Council Short Break Focus Group workshops*

Ongoing: we continued to expand and improve the range of information available via the Shared Care Scotland website, e.g. the addition of OSBIS, new sections for 'Case Studies', Projects & Discussion Forum, a new Online Service Enquiry Form. Membership is now currently standing at 177 – 100 group/corporate members and 77 individual members. Our membership in 2006 was standing at 72 and so we have achieved a 145% growth over the last three years.

Key objectives for 2009-10

- With the help of carers centres and CoCiS, arrange a series of local briefings with carers to update people on latest news and developments (e.g Carers Strategy, progress on 10k weeks, new guidance etc) and take views on Shared Care Scotland's strategic priorities for 2010 onwards. North West and South West Scotland are key areas to target.
- Plan and deliver two local 'Have Your Say' workshop style events to promote partnership working and community involvement.
- Involve and support carers and service users involved in piloting the Short Break Planning Pack – see objective 1
- Begin initial scoping of a 'Short Breaks with a Personal Touch' training programme bringing together service users, carers, service providers and planning/commissioning staff. Aim to pilot one event.
- Continue to develop actions to implement membership strategy, monitoring impact and response to new services. In 2009/10 we will carry out a survey of our membership services and extend membership to young people aged 12 upwards.

Objective 3: To provide accessible, up-to-date information and advice to those who use, provide or plan services

What we did:

June 08: we launched the UK's first fully searchable online directory of short break services. At launch we had 80 services registered and listed on the directory and by the end of March 2009 this figure had risen to 282. Through Google Analytics web monitoring we know there were 3,071 visits to the site over this period.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

Ongoing: we continue to provide a telephone based enquiry service for people searching for short breaks. As expected, after the launch of OSBIS the numbers of enquiries have fallen slightly from 154 to 129 enquiries although they tend to be more complicated in nature. We have also noticed that enquirers have been searching for a wider range of services than before (befriending, family based breaks, supported leisure and holiday activities) which suggests an increasing awareness of other options beyond the more traditional services. During the year we improved the effectiveness and efficiency of our telephone support service by commissioning a new database for storing and analysing enquiries. The database allows us to search and match historical enquiries with new ones and supports better tracking and analysis of enquirers and their information needs.

January 09: we launched our new service information leaflet and poster.

February 09: in collaboration with the Coalition of Carers in Scotland we published 'Give us a Break: Turning Commitments into Action' a guide to recent national policy developments relating to short breaks and respite care. The guide has been circulated to our networks to help explain the new Scottish Government guidance on short breaks and the additional 10,000 weeks target, and how this is expected to impact on local service provision.

Ongoing: we published two print editions of Breaking News during the year and we piloted our first email bulletin in preparation for switching to predominantly email based newsletters from 2009 onwards.

Ongoing: we launched our 'Something to Look Forward To' film and resources in 2007 and we have continued to promote this resource during 2008-09. The DVD will be incorporated into our Care Break Planning Tool which will be developed during the first half of 2009.

Key objectives for 2009-10

- Increase awareness of Shared Care Scotland and our services by targeting promotional efforts towards carer support services and community health organisations.
- Continue the development of OSBIS by increasing the number of services on the directory to reach 320 by the end of the year.
- Develop actions to support the implementation of the Communication Strategy – the main target this year is the redesign of the web site including the development of an interactive online forum where carers can exchange advice and information
- Secure funding for ongoing support and development of OSBIS beyond 2009
- Publish and disseminate three editions of Breaking News and six editions of the new e-bulletin.
- Secure funding to develop a generic information leaflet with advice on short breaks and respite care.

Objective 4: To make and sustain connections at the local, regional and national levels

What we did:

June 2008: we launched our 'Wish We Were There' postcard campaign to raise awareness of the importance of short breaks and respite care to Scotland's MSP's. The campaign produced responses from over 30 MSP's and during the year we were able to have constructive talks with 5 MSP's who were particularly interested in discussing the issues raised by the campaign.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

July 2008: we provided support to the Scottish Government for launching their additional 10,000 weeks of respite care initiative, arranging for the Minister to visit a short break centre in the Dundee area.

August 2009: we began a 3-year relationship with Shared Lives (formerly the National Association of Adult Placements) by providing office accommodation to their Scotland Development Worker Anne Fernie. We have also been invited to join the Reference Group for this new post.

September 2008: we attended the first Scottish Young Carers Festival along with approximately 350 young carers. The success of the event has resulted in government funding for a further two events over the next two years. Shared Care Scotland has been asked to continue its involvement as part of the Steering Group for the 2009 and 2010 events.

October 2008 and February 2009: we published and circulated our analysis of the Audit Scotland performance data relating to the volume of short break services provided by local authorities. In February we published this information as part of a short campaign entitled, 'Carers Still Need a Break' resulting in articles in two national newspapers and various local print media.

November 08 and ongoing: we coordinated the 'Getting it Right for Carers' campaign for the National Carer Organisation coalition. We recruited Benchmark Media to oversee media and public relations. As well as national media releases the campaign also supported local campaigning through media training events, localised press materials and telephone support. The campaign produced newspaper and broadcast media coverage at national, regional and local levels and provided the catalyst for debates in the Scottish Parliament and local Council Chambers.

January 2009: we completed our work with the Scottish Society for Autism led consortium project on short breaks. We were awarded £5,000 by consortium to continue our work developing the Online Short Break Service directory.

February 2009: we were appointed to the Steering Group overseeing the 'For Scotland's Disabled Children' campaign/liaison project. One of the key aims of this campaign is to improve access to appropriate, high quality breaks for disabled children and their families.

Ongoing: we now have good links with two senior managers within both Social Work Inspectorate (SWIA) and the Care Commission (CC). A Shared Care Scotland Board Director (and parent carer) is currently undergoing training to become a Carer Inspector with SWIA and we have a CC Regional Officer on our reference group overseeing the development of our Care Break Planning and Evaluation toolkit. Both SWIA and CC will be involved in our 2009 annual conference.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

Key objectives for 2009-10

- Continue to maintain regular contact and involvement with key organisations and partnerships. Our main focus for 2009/10 will be:
 - Supporting the development of the Scottish Government/CoSLA led Carers Strategy and Young Carers Strategy.
 - Working with the National Carer Organisations to complete a review of the latest Single Outcome Agreements and disseminating the results
 - Supporting the For Scotland's Disabled Children campaign through involvement with the coalition, the policy liaison steering group and the short breaks working group.
 - Continuing to work with the SYCSA to support the Scottish Young Carers Festival in 2009 and 2010.
 - Explore with CC/SWIA opportunities for supporting their inspection and regulatory
 - Develop links with the International Short Break Association and commence work on Scottish involvement in their 2010 Galway conference, 9-11 June
- Continue to develop actions to support the joint working arrangement with the Coalition of Carers in Scotland. Our main focus in 2009/10 will be a collaborative approach to gathering information about local experiences of short break services – on the quality, appropriateness, reach and impact of these services
- Continue to maintain political awareness of the issues around respite care through involvement with Scottish Parliament Cross Party Carers Committee and the use of focused media campaigns. Our main focus in 2009/10 will be promoting the actions proposed within our 'Breakthrough Manifesto'

Objective 5: To demonstrate excellent governance, efficiency and effectiveness within Shared Care Scotland

What we did:

As a result of a successful recruitment campaign we now have a full complement of Board members and advisors. We remain less strong on financial planning expertise and this is something we hope to address in 2009-10.

A new Chair, Vice Chair and Treasurer were appointed at Shared Care Scotland's AGM in October 08.

Role descriptions and person specifications have been updated for Board members along with new induction materials.

Board performance is being reviewed using the SWIA Good Practice Governance guidance as the template. The establishment of a Carer and Service User Consultative Group will be developed on a formal basis in 2009-10. Through our links with CoCiS we have

Funding applications were submitted to three grant making trusts for finance to support a new Communications and Information Manager post. These were all unsuccessful. The Board has set up a Fundraising Sub Group to consider further options for financing this post with a view to developing a revised strategy. This will be implemented in 2009/10.

An additional £17,000 was raised during the year - £10,000 in restricted income and £7,000 in unrestricted income. Our level of General Funds (reserves) is projected to be approximately £60,000 at 31 March 2009, which is within our reserves target range.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

We continued to gather feedback from people using Shared Care Scotland's services. Our KPI (Value for Time) for events and workshops has been consistently high averaging approximately 95% (good or very good value for time). We have found it difficult to obtain feedback from people using our enquiry service with less than 10% returning our service evaluation forms. However most people using our service have come to us as returning customers or via word of mouth recommendation. A significant increase in membership is also, we believe, a reliable proxy indicator of the value attached to the services and support provided by Shared Care Scotland.

Key objectives for 2009-10

- Recruit and induct two new Board members
- Continue to develop an organisational structure which will increase our capacity to deliver our strategic activities but will be sustainable in terms of cost. In 2009/10 the objective remains raising the funds necessary to appoint a Communications and Information Manager post. The Board has established a Fundraising Sub Committee to take this forward.
- Continue efforts to achieve a more sustainable mix of income
- Develop more systematic methods of obtaining feedback from service users on the services received from Shared Care Scotland. In 2009/10 we will carry out a survey of our services with Shared Care Scotland members and service users.
- Commence consultation on the development of the 2011-2014 Strategic Plan. The 2011-14 SP will be based on a new set of outcomes, measures and indicators.
- Carry out data cleansing of our ACT customer relationship database
- Install new server software and back up with remote access facilities

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

Financial Review

At 31st March 2009 Shared Care Scotland's expenditure for the year was £138,100 compared with an income over this period of £120,432. The deficit of £17,688 is explained by a combination of reduced core grant and project costs incurred during the year which relate to restricted income received in previous years. In effect over the last three years there has been a gradual 'smoothing out' of income and expenditure with surpluses in 2006-07 and 2007-08 which amounted in total to £21,178.

In 2008-09, approximately 80% of our income was core Scottish Government grant with 20% raised from other sources. This is in line with Shared Care Scotland's targets with regard to diversifying income.

We are currently a third of the way through a three-year block of Scottish Government Section 10 funding taking us to the end of March 2011. Our Section 10 funding for 2009-10 will increase to £109,744 and £112,508 in 2010-2011. This funding is for core activities and Shared Care Scotland will need to source additional funding for project related work and any increase in staffing.

Reserves Policy

The purpose of our Reserves Policy is to ensure that Shared Care Scotland has sufficient funds available to cope with any fluctuations of income or emergency demands. The Board of Directors decides the level of reserves based on their analysis of the current and anticipated operating and funding environment. The level of reserves is reviewed annually by the Business and Finance Committee with advice from the auditors.

At this present time, the Board of Directors of Shared Care Scotland aim to maintain free reserves in unrestricted funds at a level which equates to 5-6 months of unrestricted charitable expenditure. The Directors consider that this level will provide sufficient funds to cover the support and governance costs of the organisation in the event of grants being withdrawn, and would allow sufficient time for alternative sources of funding to be found. Most of Shared Care Scotland's income is derived from a few larger grants and these often take 4-6 months from application to decision.

At 31st March 2009 our unrestricted funds were £59,776 with £16,915 in designated funds which can be reprioritised if necessary.

Plans for the Future

Early in 2007 the Directors and staff completed a comprehensive review of the aims, purpose and values of the organisation and produced a strategic plan for 2008-2011 entitled, 'Sustain, Grow & Innovate'. This plan is updated annually and most recently in June 2009.

The main goal of this three-year strategy is to build the capacity of Shared Care Scotland to respond to the growing demand for information, advice and support, and to introduce new methods of promoting the development of innovative short break services. The plan seeks to consolidate Shared Care Scotland's position as a leading provider of information and support to all those who use, provide, plan or regulate short break and respite care services across Scotland.

The detailed plan can be found on our website: www.sharedcarescotland.org.uk or copies can be obtained from the Shared Care Scotland office.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2009

Monitoring and Evaluation

A detailed list of outcomes for each of the core activity areas will be published with the strategy. A detailed annual work plan and budget will be published in January for the year ahead – April to March – and this will inform the forward job plans for each member of Shared Care Scotland staff. The strategy and work plan will be distributed to Shared Care Scotland members and published on our website. The Board and the Business and Finance Committee will be responsible for monitoring the strategy and work plan.

Shared Care Scotland's Annual Report will be published in October each year to coincide with the Annual General Meeting. .

We will also aim to extend involvement in reviewing and planning our activities through our successful 'Have Your Say' programme of local events. These events bring together our Board members and staff with service users, carers and those who provide and plan services. The annual conference, AGM and website will also provide opportunities for people to input and influence the future shape and direction of Shared Care Scotland.

Don Williamson
Chief Executive

2nd September 2009

SHARED CARE SCOTLAND

STATEMENT OF DIRECTORS RESPONSIBILITIES

FOR THE YEAR ENDED 31ST MARCH 2009

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors should follow best practice and:

- 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 assume that the Charity will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Directors are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Board of Directors

The Board of Directors, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Auditors

Thomson Cooper were re-appointed as the Charity's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the Board of Directors on 2nd September 2009 and signed on its behalf by:

Elizabeth McDade (Company Secretary)

SHARED CARE SCOTLAND
FINANCIAL STATEMENTS
For the Year Ended 31st March 2009
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS
OF SHARED CARE SCOTLAND

We have audited the financial statements of Shared Care Scotland on pages 12 to 20 for the year ended 31st March 2009. These financial statements have been prepared under the historical cost convention and the accounting policies set out herein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Directors and Auditors

As described in the statement of directors' responsibilities on page 10 the directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Auditing Standards (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charity is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of Opinion

We conducted our audit in accordance with International Auditing Standards (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the financial statements give a true and fair view of the company's state of affairs as at 31st March 2009 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Companies Act 1985, the Law Reform (Miscellaneous Provision) (Scotland) Act 1990 and the Charities Act (Scotland) Regulations 2006.

Thomson Cooper
Registered Auditors
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Date: 2nd September 2009

SHARED CARE SCOTLAND

Statement of Financial Activities (including Income & Expenditure Account) For the Year Ended 31st March 2009

Incoming Resources	Unrestricted Funds	Restricted Funds	Total 2009	Total 2008
	£	£	£	£
Incoming resources from generated funds:				
<i>Voluntary income:</i>				
Donations	6,000	-	6,000	-
<i>Activities for generating funds:</i>				
Membership Fees	-	-	-	-
Conference Fees	4,301	-	4,301	1,875
DVD Project	285	-	285	915
Bank Interest	1,202	-	1,202	2,560
Rent Received	1,255	-	1,255	-
Incoming resources from charitable activities:				
Grants	97,389	10,000	107,389	123,665
Total Incoming Resources	<u>£110,432</u>	<u>£10,000</u>	<u>£120,432</u>	<u>£ 129,015</u>
 Resources Expended				
Charitable Activities				
Direct charitable expenditure	109,375	15,347	124,722	£109,253
Fundraising and Publicity	4,639	-	4,639	2,392
Governance Costs				
Management and Administration	8,739	-	8,739	9,143
Total Resources Expended	<u>£ 122,753</u>	<u>£ 15,347</u>	<u>£ 138,100</u>	<u>£ 120,788</u>
 Net incoming resources before transfers				
Transfers between funds	(1,311)	1,311	-	-
Net incoming resources before Other recognised gains	(12,321)	(5,347)	(17,668)	£8,227
Other recognised gains				
Other recognised gains	-	-	-	-
Net movement in funds	£ (13,632)	£ (4,036)	£ (17,668)	£ 8,227
 Reconciliation of Funds				
Total funds brought forward	<u>90,323</u>	<u>10,620</u>	<u>100,943</u>	<u>92,716</u>
Total funds carried forward	<u>£ 76,691</u>	<u>£ 6,584</u>	<u>£ 83,275</u>	<u>£ 100,943</u>

The Statement of Financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

SHARED CARE SCOTLAND

Balance Sheet

As at 31st March 2009

	<u>Notes</u>	<u>As at</u> <u>31/03/09</u>	<u>As at</u> <u>31/03/08</u>
Fixed Assets			
Intangible Assets	8	£ 13,163	£ 19,852
Tangible Assets	9	<u>4,247</u>	<u>6,135</u>
		17,410	25,987
Current Assets			
Stock		397	432
Debtors	10	10,483	1,325
Cash at Bank and in Hand		<u>63,854</u>	<u>80,105</u>
		74,734	81,862
Creditors: amounts falling due within one year	11	<u>8,869</u>	<u>6,906</u>
Net Current Assets		<u>65,865</u>	<u>74,956</u>
Net Assets		<u>£ 83,275</u>	<u>£ 100,943</u>
Unrestricted Funds			
General Fund		59,776	71,408
Designated Fund		16,915	18,915
Restricted Funds		<u>6,584</u>	<u>10,620</u>
Total Funds	14	<u>£ 83,275</u>	<u>£ 100,943</u>

These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Board of Directors on 2nd September 2009 and signed on its behalf by:

DIRECTOR

DIRECTOR

The notes on pages 14 to 20 form part of these accounts

SHARED CARE SCOTLAND
Notes to the Accounts
For the Year Ended 31st March 2009

1. **Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

b) *Fund accounting*

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) *Incoming resources*

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by ways of donations and is included in full in the Statement of Financial Activities when received.
- Grant income. Grants are recognised when the charity becomes unconditionally entitled to the grant.

d) *Resources expended*

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

e) *Intangible Fixed Assets and Depreciation*

Development costs are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

f) *Tangible Fixed Assets and Depreciation*

Tangible fixed assets, comprising equipment, fixtures and fittings and computer equipment are depreciated on the reducing balance basis over their estimated useful lives at the rate of between 25% and 33 1/3% per annum.

g) *Leasing*

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

SHARED CARE SCOTLAND
Notes to the Accounts
For the Year Ended 31st March 2009

2. **Incoming Resources from Activities to further the Charity's objects**

Incoming Resources	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Scottish Executive Section 10 Grant	97,389	-	97,389	103,905
CBPT Grant	-	10,000	10,000	-
Lloyds TSB	-	-	-	8,000
Youthlink	-	-	-	11,760
	<u>97,389</u>	<u>10,000</u>	<u>107,389</u>	<u>123,665</u>

3. **Total Resources Expended**

	Direct Charitable Expenditure	Fundraising	Governance	2009 Total	2008 Total
	£	£	£	£	£
Costs directly allocated to activities					
Staff Costs	76,274	-	-	76,274	72,748
Staff Expenses	5,103	-	-	5,103	4,802
Conferences & Training	7,991	-	-	7,991	6,564
Rent, Rates & Office Costs	6,880	-	-	6,880	11,658
Subscriptions	453	-	-	453	370
Bank Charges	82	-	-	82	109
Administration	5	-	-	5	19
Young Carers Costs	11,931	-	-	11,931	1,140
I.T. Costs	4,276	-	-	4,276	1,081
Postage & Telephone	-	-	2,065	2,065	1,458
Stationery, Printing & Photocopying	-	-	975	975	1,562
Professional Fees	3,150	-	3,224	6,374	4,495
Depreciation	8,577	-	-	8,577	9,395
Amortisation of Capital grant	-	-	-	-	(1,033)
Newsletter Publication	-	1,036	-	1,036	146
Campaign and Communication	-	3,603	-	3,603	2,246
Support Costs to allocated activities					
Audit Fee	-	-	2,475	2,475	4,028
Total Resources Expended	<u>124,772</u>	<u>4,639</u>	<u>8,739</u>	<u>138,100</u>	<u>120,788</u>

SHARED CARE SCOTLAND
Notes to the Accounts
For the Year Ended 31st March 2009

4. Net Incoming Resources for the year

This is stated after charging:

	<u>2009</u>	<u>2008</u>
	£	£
Depreciation	8,577	9,395
Auditors' Remuneration	2,475	4,028
Amortisation of Capital Grant	<u>-</u>	<u>(1,033)</u>

5. Staff Costs and Numbers

Staff costs were as follows:

	<u>2009</u>	<u>2008</u>
	£	£
Salaries and Wages	49,882	44,014
Social Security Costs	17,442	18,196
Pension Costs	<u>8,950</u>	<u>10,538</u>
	<u>£ 76,274</u>	<u>£ 72,748</u>

The average number of employees during the year was 1 chief executive and 2 administrative members of staff.

6. Trustee Remuneration & Related Party Transactions

No members of the board of directors received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year. (2008-nil)

7. Taxation

The company is a registered charity and is not subject to Corporation Tax on its income.

SHARED CARE SCOTLAND
Notes to the Accounts
For the Year Ended 31st March 2009

8. **Intangible Fixed Assets**

	<u>Development Costs</u>
<u>Cost</u>	
As at 1st April 2008	£33,230
Additions	-
Disposals	-
As at 31st March 2009	<u>£33,230</u>
<u>Amortisation</u>	
As at 1st April 2008	£13,378
Charge for Year	<u>6,689</u>
As at 31st March 2009	<u>£20,067</u>
<u>Net Book Value</u>	
As at 31st March 2009	<u>£13,163</u>
As at 31st March 2008	<u>£19,852</u>

9. **Fixed Assets**

	<u>Office Equipment</u>	<u>Fixtures & Fittings</u>	<u>Computer Equipment</u>	<u>Total</u>
<u>Cost</u>				
As at 1st April 2008	£ 12,021	£ 3,876	£ 36,926	£52,823
Additions	-	-	-	-
As at 31st March 2009	<u>£ 12,021</u>	<u>£ 3,876</u>	<u>£ 36,926</u>	<u>£ 52,823</u>
<u>Accumulated Depreciation</u>				
As at 1st April 2008	£ 10,471	£ 3,551	£ 32,666	£ 46,688
Charge for Year	<u>387</u>	<u>81</u>	<u>1,420</u>	<u>1,888</u>
As at 31st March 2009	<u>£ 10,858</u>	<u>£ 3,632</u>	<u>£ 34,086</u>	<u>£ 48,576</u>
<u>Net Book Value</u>				
As at 31st March 2009	<u>£ 1,163</u>	<u>£ 244</u>	<u>£ 2,840</u>	<u>£ 4,247</u>
As at 31st March 2008	<u>£ 1,550</u>	<u>£ 325</u>	<u>£ 4,260</u>	<u>£ 6,135</u>

10. **Debtors**

	<u>2009</u>	<u>2008</u>
Other Debtors	<u>£ 10,483</u>	<u>£ 1,325</u>

SHARED CARE SCOTLAND
Notes to the Accounts
For the Year Ended 31st March 2009

11. **Creditors: amounts falling due within one year**

	<u>2009</u>	<u>2008</u>
Trade Creditors	4,269	275
Taxation and Social Security	1,462	1,481
Other Creditors	<u>3,138</u>	<u>5,150</u>
	<u>£ 8,869</u>	<u>£ 6,906</u>

12. **Deferred Income**

Included in Other Creditors (Note 11) are the following deferred grants

	<u>2009</u>	<u>2008</u>
Capital Grant brought forward	-	£1,033
Additions in Year	-	-
Amortisation of Capital Grant	-	£1,033
Release of Revenue Grant	-	1,033
	-	-
Capital Grant carried forward	<u>-</u>	<u>£ -</u>

13. **Analysis of Net Assets between funds**

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Intangible Fixed Assets	-	13,163	-	13,163
Tangible Fixed Assets	4,247	-	-	4,247
Current Assets	64,398	3,752	6,584	74,734
Current Liabilities	(8,869)	-	-	(8,869)
Net Assets at 31/03/09	<u>59,776</u>	<u>16,915</u>	<u>6,584</u>	<u>83,275</u>

14. **Movement In Funds**

	At 1 April 2008	Incoming Resources	Transfers	Outgoing Resources	At 31 March 2009
	£	£	£	£	£
Restricted Funds	10,620	10,000	1,311	(15,347)	6,584
Unrestricted Funds					
General Funds	71,408	110,432	689	(122,753)	59,776
Designated Funds	18,915	-	(2,000)	-	16,915
Total Funds	<u>100,943</u>	<u>120,432</u>	<u>-</u>	<u>(138,100)</u>	<u>83,275</u>

SHARED CARE SCOTLAND
Notes to the Accounts
For the Year Ended 31st March 2009

15. **Pensions**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs charged represents contributions payable by the company to the fund and amounted to £ 8,950 (2008 - £10,538).

SHARED CARE SCOTLAND

Detailed Income and Expenditure Account

For the Year Ended 31st March 2009

<u>Income</u>	<u>Year to 31/3/09</u>	<u>Year to 31/3/08</u>
Scottish Executive Grants	£ 97,389	£ 103,905
Other Grants	15,000	19,760
Conference, Workshops & Seminars	4,301	1,875
Bank Interest	1,202	2,560
DVD Income	285	915
Donation	1,000	-
NAAPS Income	<u>1,255</u>	<u>-</u>
	120,432	129,015
 <u>Administrative Expenses</u>		
Staff Costs	£76,274	£72,748
Staff Expenses	5,103	4,802
Conferences and Training	7,991	6,564
Rent, Rates and Office Costs	6,880	11,658
Subscription and Conference Fees	453	370
Bank Charges	82	109
IT Costs	4,276	1,081
Young Carers Costs	11,931	1,140
Administration	5	19
Depreciation	8,577	9,395
Amortisation of Capital Grant	-	(1,033)
Newsletter Publication	1,036	146
Campaign and Communication	3,603	2,246
Accountancy Fees	2,475	4,028
Professional Fees	6,374	4,495
Postage and Telephone	2,065	1,458
Stationery, Printing and Photocopying	<u>975</u>	<u>1,562</u>
	138,100	120,788
Deficit/Surplus for the Year	<u>£ (17,668)</u>	<u>£ 8,227</u>