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SHARED CARE SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Draft Financial Statements

SHARED CARE SCOTLAND

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Chair's introduction

I am delighted to introduce my first Annual Report and Accounts for Shared Care Scotland since taking over as Chair of the Board of Trustees in early 2026.

I want to begin by thanking my predecessor, Laura Bannerman, for her significant contribution to the organisation during her tenure as Chair. Laura steered Shared Care Scotland through a period of enormous change, including a global pandemic and the first change in Chief Executive for almost two decades. It is testament to her leadership of the Board of Trustees, and to her wise counsel to the leadership team, that the organisation has continued to flourish. We are grateful for her continued commitment to the organisation as Vice Chair.

The backdrop to this report is a health and social care system that continues to face significant pressure. Health and Social Care Partnerships are managing difficult financial challenges; demand for voluntary sector support continues to outstrip capacity; workforce pressures remain acute; and reduced care and support packages often mean unpaid carers are caring for longer hours and with greater intensity. Yet this report also brings a strong sense of positivity and hope.

It shows what can be achieved by a small team led by the values of respect, openness, passion and integrity. The team has continued to respond to the challenges facing carers, those they care for and communities, while focusing on the changes we can influence and the practical support we can provide.

Our funding programmes have enabled thousands of carers and the people they care for to access meaningful short breaks during the year, and the significant uplift in the Short Breaks Fund has extended that impact further. The report also reflects the continued growth of Respitality as it marks 10 years, the importance of our policy and communications work in influencing the Right to a Break agenda, and the value of our operational support for carers seeking information and guidance.

Highlighted throughout the report are key developments from the year. I encourage you to read them and to share in our optimism that, even in difficult conditions, positive change is possible when people work together with commitment, care and purpose.

Finally, I would like to thank my fellow trustees for their time, expertise and commitment, and the staff team for the passion and professionalism they bring to their work every day. Having spent time with the team earlier this year, I have seen first-hand the effective leadership, the strong relationships developed within the team and the dedication that underpins their impact, and I am grateful for all they do to support unpaid carers across Scotland.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

This annual report and accounts cover the period from 1 April 2025 to 31 March 2026. It aims to demonstrate the impact of the work of Shared Care Scotland over this period and give a transparent and robust account of our governance, organisational management and financial position.

The Directors present their report and financial statements of the charity for the year ended 31 March 2026. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Who we are and why we exist

Across Scotland, hundreds of thousands of people provide unpaid care. Short breaks offer vital relief from the physical and emotional demands of caring, helping carers protect their health, wellbeing and family life.

Shared Care Scotland works to improve the quality, choice and availability of short breaks across Scotland, so every unpaid carer can take regular, meaningful breaks and live a full and balanced life.

Our strategic goals

Lead on short breaks in Scotland by providing trusted information, guidance, partnerships and innovation.

Influence policy so unpaid carers’ rights and access to meaningful breaks are recognised and strengthened.

Facilitate best practice, innovation and collaboration through funding, learning and service improvement.

Act as a research and development hub, using evidence and lived experience to improve equitable access to short breaks.

Build a sustainable, resilient and inclusive organisation with strong values, governance and resources.

Our values

Respect: We value people’s experience, expertise, perspectives and contributions.

Openness: We share knowledge, have honest conversations and work collaboratively.

Passion: We care deeply about our work and aim to be a positive force in our sector.

Integrity: We do the right thing, even when it is difficult, and keep checking, challenging and improving our practice.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

2025-2026 Chief Executive's Report

Foreword

For Shared Care Scotland, 2025–2026 was shaped by a clear focus on learning: what we are hearing from unpaid carers and partners, what it means for our work, and how we should respond.

We challenged ourselves to be clearer about where we can have the greatest impact, and what may need to stop, change or simplify so that our time, energy and resources are focused where they matter most.

This has been a year of transition and consolidation. With a new leadership team in place, we have taken stock, strengthened planning, and made thoughtful choices about good value for money and time. At the same time, we have continued to listen carefully to carers, delivery partners and colleagues across the sector, using their insight to guide our priorities and decisions.

The publication of our 'Exploring Unpaid Carers Experiences of Short Breaks and Respite Care' report was a significant moment. The first-hand testimony shared by carers was powerful, honest and challenging, and it has shaped our conversations throughout the year.

We also reviewed our organisational strategy and goals, streamlining our planning and reporting so they better support good governance, accountability and learning.

One of the most encouraging developments was the additional investment in the Short Breaks Fund, which extended support for carers across Scotland and strengthened the organisations delivering that support locally.

This report reflects both challenge and progress. It shows an organisation that is learning, adapting and becoming clearer about its role: improving the quality, choice and availability of short breaks, influencing policy and practice, and keeping unpaid carers' lived experience at the centre of our work.

Looking ahead, we will continue to support the development of the Right to a Break, strengthen the reach and impact of the Short Breaks Fund, aim high for Respitality, improve our use of evidence and digital tools, and work with carers, partners, funders and policymakers to turn learning into practical change.

I want to thank the staff team, trustees, delivery partners, funders and carers who have shared their experiences with us this year. Their insight, commitment and honesty continue to guide our work and remind us why regular, meaningful breaks from caring matter so deeply.

Kate Hogarth

Chief Executive

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Timeline of the year

March 2025

We launched our 'Exploring Unpaid Carers Experiences of Short Breaks and Respite Care' report, helping to set the agenda for the year ahead. The launch event in Edinburgh brought together people from across Scotland to understand the key findings from the report, all brought together by the lived experience of carers who had completed the survey and shared their own stories.

April 2025

Celebrations began for the 10th anniversary of Respitality. The programme has grown enormously in recent years, making it a milestone well worth celebrating!

Our first Short Breaks Brokerage programme launched with 13 organisations taking part including online and in-person community of practice sessions, undertaking their own self-assessment, and working together on identified goals.

May 2025

Our Chief Executive, Kate Hogarth, met Maree Todd MSP, Minister for Social Care, Mental Wellbeing and Sport at the Scottish Parliament to discuss the Right to a Break.

Shared Care Scotland continued to participate in Right to a Break working groups chaired by Scottish Government focused on the development of regulations and guidance.

We began a practice development project on holiday activity provision with East Lothian Health and Social Care Partnership. This built on our previous ‘Holidays or Isolation?’ report which was published in 2020.

One of our Respitality 'Carers’ Days Out' took place: the Invisible Cities walking tour in Edinburgh.

June 2025

Our Board development day focused on the organisation’s overall direction and strategic goals.

Carers of East Lothian took part in a day out at Foxlake Adventures as part of the Respitality 'Carers’ Days Out'.

July 2025

Members of the Scottish Government Carers Policy team attended our regular team meeting, giving us the opportunity to showcase the breadth and depth of our work beyond written reports.

Shared Care Scotland presented at a public policy webinar on the development of short breaks policy.

Ailbhe Hendry returned from maternity leave to her role as Short Breaks Fund Manager.

We welcomed Stirling and West Dunbartonshire as our newest Respitality delivery partners.

August 2025

Our newly established leadership team undertook training to help shape the future of the organisation. This focused on collective decision-making and strategic direction.

Shared Care Scotland staff supported the delivery of the Scottish Young Carers Festival.

Maria Suttie joined the team as our newly appointed Creative Breaks Grants Officer.

September 2025

Our Short Breaks Fund team hosted a learning get-together in Dundee with 60 attendees from a wide range of organisations from across Scotland.

The Creative Breaks Grants Allocation Panel (GAP) met and awarded funding to a wide range of projects.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

October 2025

Shared Care Scotland supported the other National Carer Organisations in the delivery of the Carers Parliament, taking part in a discussion panel alongside representatives from the Health and Social Care Alliance, and Health and Social Care Partnerships. We also hosted an exhibition stall to talk directly to carers about short breaks.

We continued to work with Scottish Government on the Right to a Break Implementation Group.

A 'Carers' Day Out' at the Royal Yacht Britannia in celebration of Respitality's 10th birthday was a great success.

November 2025

We invited Tom Arthur MSP, the Minister for Minister for Social Care, Mental Wellbeing and Sport at the Scottish Parliament to meet with us, staff and carers at Glasgow East End Community Carers. This was a great opportunity for us to share information about the importance of the Right to a Break, the impact of Short Breaks Fund projects, and to hear directly from carers about what a break means to them.

We participated in a Carers Rights Day roundtable at the Scottish Parliament, keeping short breaks firmly on the agenda.

December 2025

Our AGM was held in Stirling, and five new trustees were appointed. We were delighted to welcome Rukhsana Ali, Amanda Clark, Scott Fissenden, Kirsty McKenzie and Fiona Robson to our Board.

January 2026

Stephen Wright joined our team as our Policy Officer. This is a new post which replaced that of Learning and Practice Development Officer and is one which better reflects the work of the organisation and our priorities in shaping short breaks policy.

Our Chief Executive, Kate Hogarth was invited to speak to HRH The Princess Royal at a symposium hosted by Leuchie House, giving an opportunity to speak to business leaders, academics, and carers about short breaks.

In January 2026 we submitted our funding application to Scottish Government with detailed programmes of work for the financial year 2026–2027. This important milestone brings together work from across the organisation in considering our priorities for the year ahead and the impact we want to have.

February 2026

The Disabled Children and Young People Short Breaks Expert Group was re-established. This important network was set up during the Covid-19 pandemic and brings together people working in this sector to discuss and agree priorities and influence.

March 2026

Communications Officer, Leigh Ronald joined the team to cover Francesca Ianni's maternity leave.

Our Short Breaks Fund Manager, Ailbhe Hendry and CEO, Kate Hogarth visited East Ayrshire Carers Centre with Brian Whittle MSP. This was an important opportunity to discuss the impact of the Short Breaks Fund, alongside a delivery partner and carers who benefit from the breaks.

Our final session of our Short Breaks Brokerage programme was hosted in Stirling, bringing together all participants to review their work together.

Shared Care Scotland supported National Carer Organisation, Carers Scotland by participating in their 'Wellbeing Summit' in Dundee.

We hosted the first of our Right to a Break roundtable events and consultation engagement work. This work helped informed our submission to the Scottish Government consultation on the Right to a Break, ensuring that it was informed by the direct experiences of carers and those who work to support them.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Our Better Breaks Grant Allocation Panel met and distributed funding to a fantastic variety of projects for 2026-2027.

Our work this year

Short Breaks Fund

In 2025–2026, the Short Breaks Fund (SBF) benefitted from a significant funding uplift. This was a very welcome recognition of the impact and importance of the fund and the role it has in delivering vital breaks for unpaid carers. The Scottish Government's investment in the Short Breaks Fund also enabled us to recruit an additional Grants Officer, with Maria Suttie joining the team in September 2025 as the new Creative Breaks Grants Officer. For the first time, we have a Grants Officer dedicated to each programme of the Short Breaks Fund. By doing so, we have been able to enhance our support across the programmes and bring forward developments to the programmes. This has included:

- Expanding the support offered to existing delivery partners and projects.
- Undertaking visits to newly funded projects early in their funding cycle.
- Increasing collaboration with other work programmes, such as Short Breaks Brokerage and Respitality.
- Reviewing and refining the funding cycles and timelines.
- Progressing digital projects that improve our efficiency and the grantee experience.

Ailbhe Hendry, Short Breaks Fund Manager:

"My highlight of 2025–2026 was working alongside the SBF team to facilitate our most impactful funding year ever. Working with unpaid carers, delivery partners, grant holders and technology the programme achieved its highest reach to date, supporting around 40,000 unpaid carers to take the right break at the right time.

One thing I'm taking away from the year is the incredible resilience, compassion and diligence of those that deliver short breaks. Charitable organisations continue to endure challenges from every direction, yet they continue to show up and deliver for carers and their families."

Creative Breaks

The Creative Breaks programme for October 2024–September 2025 received 90 eligible applications, with demand exceeding available funding by around £750,000. 56 projects were awarded a total of £1,190,974, with an average grant value of just over £21,000. October 2025 saw 70 short breaks projects receive funding, an incredible 25% rise due to the increased investment in the fund. At time of writing these projects are concluding their funded year and their findings will be collated into a 2025-2026 Impact Report.

The benefits of Creative Breaks were felt far and wide. The programme reached new carers, people living in areas of multiple deprivation, and communities across a broad geographical spread. The range of breaks provided continued to be diverse and breaks included day trips, clubs and playschemes, residential stays and overnight breaks.

Projects supported almost 7,000 unpaid carers, and just over 6,000 cared-for people, providing opportunities outside the caring role and improving wellbeing. Additional outcomes included reducing isolation and improving social connection, improved confidence, and stronger family relationships.

Projects gathered evidence on the impact of their projects through surveys, observations, conversations and other creative methods that told the story of breaks beyond counting numbers.

"...joining this carers' group has been such a lifeline. It has provided me with a safe space to talk openly, learn coping strategies, and find support from others who truly understand."

Key achievements for Creative Breaks included expanded short break opportunities, more flexible delivery, improved accessibility, stronger partnership working, and continuing positive outcomes for carers and cared-for people. Carers highlighted the value of safe, supportive spaces, peer connection, stress relief and time to focus on themselves.

Learning from the year underlined the importance of co-design, cultural relevance, flexible delivery and peer support. It also highlighted that short breaks projects continue to face challenges around demand, financial pressures, capacity and participation barriers.

The Short Breaks Fund team continue to learn from feedback gained throughout the grants cycle, and planned future improvements include faster decision-making, smoother reporting and advocating for greater funding stability.

Maria Suttie, Creative Breaks Grants Officer:

"My highlight of 2025-2026 was Having my first Creative Breaks Impact Report published, showcasing the amazing work of funded projects delivering short breaks for unpaid carers

One thing I'm taking away from the year is that although the funding landscape is challenging, there are glimmers of hope all across the country that keep me doing what I do."

Better Breaks

Case study: Watermill Foundation visit

Maria, Amy and Nicola visited the Watermill Foundation in Cawdor and met founders Jo and Alasdair, along with their son James, who is a wheelchair user and volunteers full-time with the organisation. The family live on site at the Old Mill and established the Highland Cycle Ability Centre to provide inclusive cycling opportunities for people with disabilities.

The Better Breaks-funded project delivers accessible cycling experiences for children and young people with disabilities through a partnership with The Footprints Group in Buckie. This includes outreach visits to The Footprints Group, as well as visits to the Foundation's purpose-built cycling track, where participants can access a wide range of adapted cycles.

The site is an impressive facility, featuring an extensive fleet of adapted bikes, including trikes, hand bikes, side-by-side cycles, bucket bikes and family cycles. During the visit, it was encouraging to see families using the track together, including a father cycling with his daughter who has profound and multiple learning disabilities. The Foundation also delivers outreach sessions to ensure people who cannot travel to the track can still access cycling opportunities.

The team were open about the challenges of maintaining the service, including rising heating and lighting costs, and the ongoing expense of maintaining and replacing adapted bikes.

Feedback from other organisations and projects on their experience of booking and engaging with the Watermill Foundation was consistently positive, reflecting the overall strength of the service.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

In 2025–2026, demand for funding through the Better Breaks programme remained high. The programme received 95 applications - an 8% increase on the previous year - with funding requests totalling £2,098,985 against available funding of around £1.2 million. In total, 57 projects were funded, with awards ranging from £8,385 to £35,000.

The programme supported 6,329 carers and 4,555 disabled children and young people. This included young carers, young adult carers, carers in remote rural communities, carers from minority ethnic backgrounds, and families living in Scotland's most deprived areas. Many of the children and young people supported had multiple or complex support needs.

Better Breaks funded a great range of activities, including clubs and playschemes, day trips, befriending, residential breaks, family activities, sports, arts, outdoor activities and wellbeing sessions. These breaks helped children and young people have fun, make friends, build confidence, try new experiences and feel included. They also gave carers time to rest, reconnect with others, enjoy family time and sustain their caring role.

Key outcomes reported include:

- 96% of children and young people took part in fun activities and felt included.
- 89% developed friendships.
- 91% of carers reported receiving respite from the short break provided.
- 91% of carers were able to relax.
- 96% reported better emotional wellbeing.
- 75% reported a positive impact on the whole family.

The evidence gathered by funded projects helped build a picture of the real impact that Better Breaks has on people: reduced stress, improved family relationships, increased confidence, greater independence, stronger peer support and improved wellbeing for both carers and children.

Nicola Lockwood, Better Breaks Grants Officer:

"My highlight of 2025–2026 was organising the 'Break Together' event in Dundee. It was incredibly special. It brought together grant holders and partners from across Scotland in one place, creating a real sense of community and shared purpose. It was wonderful to see people making connections, sharing ideas and celebrating the difference that short breaks make to families.

One thing I'm taking away from the year is that my work is not just about funding short breaks. It's about making connections where grant holders feel supported and safe to communicate the successes and challenges they are facing. I then listen and try to make things better where I can."

Benefits for funded organisations are also significant. Better Breaks helped organisations strengthen services, improve staff and volunteer skills, build partnerships, increase community connections and support families to access further opportunities. Many grant holders valued the additional support from Shared Care Scotland, and our Grants Officer, Nicola Lockwood prioritised visiting all new Better Breaks projects over the course of the year, which was welcomed.

Challenges included rising costs, increasing demand, more complex support needs, workforce and volunteer pressures, and uncertainty around future funding. Despite this, organisations showed resilience and creativity in adapting their services.

Grant holders suggested improvements for the future, including earlier funding decisions, more tailored workshops for new and returning applicants, simpler reporting requirements and multi-year funding.

Time to Live

In 2025–2026 the investment in the Time to Live microgrants programme increased from £2.5m to £4.7m, a significant increase of 88%. This uplift reaffirmed the Scottish Government's commitment to recognising and understanding the vital contribution of Scotland's unpaid carers, and enabled more carers to be supported, longer periods while funding was open for application, higher value grants, and greater flexibility and choice for carers.

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"We so appreciated the uplift, and it was good to see the value of unpaid carers being recognised. Living on the islands, our travel costs are always so much higher, therefore it was good to be able to increase the individual awards to carers by £100."

Over the year the programme supported 16,157 carers and 12,583 cared-for people to access a break. Popular uses of grants included overnight breaks and days away, breaks taken with the cared-for person, and leisure and fitness activities. Carers also used grants for fishing equipment, quilting materials, ice hockey kit, and Lego, demonstrating that the right break is truly personal to the carer.

"The microgrant allowed me to purchase a camera, which has made a real difference to my wellbeing. When I'm out walking, I can take photographs, spend time in the quiet of the hills, and relax.... this time away helps to reduce my stress and worries at home...take a much-needed break from my caring responsibilities."

Demand for microgrants has continued to grow significantly. Since 2024, the introduction of a voucher option has given delivery partners a flexible additional way to support unpaid carers. By purchasing vouchers in advance, delivery partners can respond directly to carers' feedback. This has been particularly effective in reaching carers who may be harder to engage with, offering a flexible and less resource-intensive way for carers to take a break.

Amanda Moffat, Time to Live Grants Officer:

"My highlight of 2025–2026 has been building the 'Short Break Stories' part of our website, where we showcase the amazing difference that our microgrants make.

One thing I'm taking away from the year is that lived experience is central to shaping my outlook, alongside collaboration, joint working, and the support of others. Together, these elements are key for my approach."

Alongside the microgrants allocation, key to the success of Time to Live was the Development and Delivery Allocation (DDA), allocated to delivery partners which supports the infrastructure needed to deliver Time to Live. This funding covers a wide range of things including:

- Staffing capacity and dedicated short breaks posts.
- Administration and grant processing.
- IT systems and CRM development.
- Online application systems.
- Communication and engagement with carers.
- Monitoring and evaluation activity.
- Development of local partnerships and short breaks opportunities.

Our delivery partners describe the DDA as extremely valuable and highlighted the quality of the relationship that they have with the Short Breaks Fund team, providing support, advice and opportunities to learn.
This ongoing support is a strength of Time to Live, and our Grants Officer, Amanda Moffat provides regular opportunities throughout the year for connection and conversation, including:

- Regular Q&A and drop-in sessions.
- One-to-one support calls.
- Face-to-face visits.
- Joint Time to Live and Respitality sessions.
- Sector events and networking opportunities.
- Email support and guidance.
- Collaborative work to streamline processes and reporting.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026



Case study: Time to Live - Fiona's trip to Tiree

"I'm an unpaid carer, supporting my eldest son who has MS and I have very limited finances and opportunities to travel. I have always enjoyed exploring Scotland and some friends had access to a cottage on Tiree (a place I have never visited) and they invited me along. The travel costs were out with my budget, but the grant received from VOCAL made the trip possible.

The ferry journey was fabulous. I sat outside on the viewing deck for the whole journey, experiencing the elements and enjoying the ever-changing view. It was a lovely way to start a wee break - becoming detached from the mainland heading for an unfamiliar island.

I was travelling solo as my friends had travelled a few days before me. I listened to an audiobook in the car and enjoyed immersing myself in someone else's drama.

Organising the trip, from booking the ferry to packing and loading my car, felt empowering. I struggled with feeling guilty about taking some time out, but the excitement and anticipation soon took over.

On arriving in Tiree, my first stop was the local Co-op and I can't begin to describe how nice it was to shop just for me and indulge my own food preferences, as well as some favourite treats!

The accommodation at the cottage was fabulous: 2 sitting rooms, 2 bathrooms, and my bedroom had a lovely view of the sea. Arriving late morning, I was able to go off and explore the nearest beach and breathe in the bracing fresh air.

I decided to use my car as little as possible and spent most of my time walking out of the front door, with a packed lunch and exploring all the nooks and crannies, hillsides and coastline, under my own steam. Being out in nature in a fairly wild environment was so uplifting, surrounded by birds and the Tiree Machair.

The highlight of my trip was a rugged walk, in search of the 'ringing stone'. I walked there with one of my friends, and the walk was well worth the effort. The stone is huge and makes the most astonishing noise when tapped with a large pebble. We spent well over an hour 'playing' the stone and listening to it before heading back.

The whole trip made me feel re-energised and made me realise the importance of self-care."

Respitality

Respitality continued to grow and evolve throughout 2025-2026, strengthening its reach, increasing support for unpaid carers, and expanding delivery across Scotland. Through monthly drop-ins, quarterly network meetings, and ongoing collaboration with local partners, the programme maintained strong engagement while supporting delivery partners to develop new opportunities for carers in their communities.

DIRECTORS' REPORT

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During the year, more than 3,000 Respitality breaks were taken across Scotland, with 2,718 carers accessing a short break from their caring role, representing a 40% increase from 2024-2025. The programme continued to make effective use of donated opportunities, with only 10% of donated breaks remaining unallocated - well below the programme's 25% commitment. Most carers chose to take breaks close to home, with 92% accessing a break within their own local authority area and 95% of breaks sourced locally.

Support from businesses, organisations and individuals remained central to the programme's success. Over 300 donors contributed break opportunities during the year, with the majority of those donating for the first time The most popular type of break was sporting tickets, accounting for 20% of all breaks accessed by carers.

Respitality continued to expand geographically, with two new areas beginning delivery in 2025-2026: West Dunbartonshire & Stirling. The programme also strengthened its profile beyond Scotland through consultancy work with Carers Leeds, creating opportunities to share learning and best practice with organisations elsewhere in the UK.

A more collaborative model of short break delivery emerged during the year, with partners increasingly combining donated Respitality breaks with Time to Live grants to create more comprehensive break packages. For example, donated overnight stays were complemented by grant funding to cover travel, meals and activities, making breaks more accessible and meaningful for carers.

Kerry Sloan, Respitality Manager

"My highlight of 2025–2026 celebrating Respitality turning 10 years old in Scotland. It was an honour to chat to so many people who have been involved over the years and be a part of 'Carers' Days Out' that local partners arranged as way of celebration.

One thing I'm taking away from the year is to take stock and really appreciate how far the work we are involved in has come. Sometimes we get so busy to tackle the next challenge, we forget to turn around and take in the view of what has already been achieved and be proud of it."

The year also marked a significant milestone as Respitality celebrated its 10th anniversary. This was recognised through a series of 'Carers' Days Out', online events and the launch of the 'Respitality Reflections' podcast, creating opportunities to celebrate the programme's impact and share stories from carers, donors and partners.

Alongside this growth, work continued to streamline Respitality data and administration processes, improving how the programme is coordinated, monitored and reported. Delivery partners highlighted the positive impact of the programme on their work, particularly the opportunity to match carers with experiences tailored to their interests and the satisfaction of helping carers access valuable time away from their caring responsibilities.

Amy McKinnon, Respitality Coordinator

"My highlight of 2025–2026 has been the generosity of the Respitality network which never fails to amaze; ideas sharing, creative and collective approaches to challenges and this was only further enriched by the collaboration with Time with delivery partners is always time well spent.

One thing I'm taking away from the year is that things that seem little can have the biggest impact!

Despite these successes, several challenges remained. Delivering Respitality continues to require significant time and resource, from building donor relationships and sourcing breaks to managing allocations, administration and reporting. In many areas, delivery is absorbed into existing roles with limited dedicated capacity, and activities can be deprioritised when organisations need to focus on funded projects or other operational pressures. Maintaining strong donor relationships also requires ongoing investment, while areas with only one staff member responsible for short breaks face additional capacity constraints.

The programme also experienced the closure of a longstanding arrangement with BEN during the year, as challenges associated with an ageing building, rising costs and local delivery pressures made the partnership unsustainable. Nevertheless, continued growth in carer participation, donor engagement and geographic reach demonstrates the ongoing value of Respitality in helping carers access meaningful breaks from their caring routines while strengthening community support for unpaid carers across Scotland.

Case study: Respitality - Transforming cancellations into memories

Edinburgh based company, Flotation Energy got in touch with Respitality after receiving cancellations for a Christmas event they were due to attend. We were able to allocate some of the rooms to carers at short notice, and a parent carer from the West of Scotland was one of the recipients.

When allocated the break, she said: "AMAZING!!!!! I'm so excited! I'd like to ask my daughter if she would like to come with me. She probably won't so it will likely just be 'me time'. I'm so excited! I can go to the Christmas market!

If my daughter comes with me, she won't be able to do the market so it will just be a simple relaxing stay in a hotel with breakfast cooked for us! We will do a few outside walks and maybe even a hot chocolate with her in St. Andrews Square Park! Thank you so much."

After the break, the carer got back in touch again with us again:

"Just wanted to say how thankful I am for the trip away. My daughter actually came with me, and we made it to Dynamic Earth together for a couple of hours! For the rest of the time, we chilled and had takeaway food, coffee and binge-watched movies. It was amazing!

I'm so proud of her...It brought such relief to me to see her manage things she normally wouldn't, and I'm really encouraged knowing I was able to keep her within her window of tolerance. It makes me realise how important breaks are not only for me, but her too."

Policy and communications

Policy work

Our policy work in 2025–2026 was shaped by a pivotal moment for unpaid carers in Scotland: the continued development and implementation planning for the Right to a Break. This gave our work a clear narrative thread across the year, bringing together evidence, direct engagement with carers, collaboration with partners and focused influencing with decision-makers.

Jenni McNab, Head of Policy & Communications:

"My highlight of 2025–2026 was our Short Breaks Brokerage programme. Not only a great achievement for Shared Care Scotland, but a privilege to work alongside colleagues from across the sector to develop their personal and organisational goals.

One thing I'm taking away from the year is taking forward creative ideas that help us to collaborate well for unpaid carers."

The publication of our 'Exploring Unpaid Carers' Experiences of Short Breaks and Respite Care' survey in the first quarter of the year provided a strong foundation for this work. The survey gave us robust evidence from carers themselves about the difference short breaks make, the barriers people continue to face, and the importance of ensuring that future policy is grounded in lived experience rather than designed only around systems and processes.

Throughout the year, we used this evidence to support conversations about what successful implementation of the Right to a Break will require in practice. We continued to participate in Scottish Government working groups and implementation discussions, contributing our knowledge of short breaks delivery, our relationships with funded projects and delivery partners, and the insight we hear directly from carers and families.

A key part of our role was to keep attention focused on the gap between a legal right and carers' real-life ability to access regular, meaningful breaks. We explored questions of sector readiness, local availability, consistency of access, choice and control, and what needs to be in place so that the new right works well for carers wherever they live in Scotland.

This influencing work was strengthened through engagement across our networks. We tested emerging thinking with Short Breaks Fund delivery partners, facilitated discussion at our AGM in December 2025, and created opportunities for carers and sector partners to share their views through roundtable events and consultation socials. These conversations helped us understand not only what carers need from a break, but also what local organisations need to deliver effective and high-quality personalised short breaks support.

We also created opportunities to bring policy conversations closer to practice. Our meeting with Tom Arthur MSP at Glasgow East End Community Carers provided an important opportunity to discuss the impact of the Short Breaks Fund, the practical implications of the Right to a Break, and the experiences of carers who know first-hand what time away from caring can mean.

The appointment of a dedicated Policy Officer during the year reflected this growing emphasis on policy influencing and strategic development. Replacing the previous Learning and Practice Development Officer role has helped us strengthen our capacity to respond to policy developments, coordinate evidence, and ensure that our influencing work continues to be informed by learning from across the organisation.

Stephen Wright, Policy Officer:

"My highlight of 2025–2026 was joining the team in January!

One thing I'm taking away from the year is visiting projects we support, helping shape our policy work around RTAB, attending GAP - too many to choose from!"

Case study: Short Breaks Brokerage programme

In 2025, we launched our Short Breaks Brokerage programme. This was developed in response to a growing discussion on short breaks brokerage as a way of capacity building to meet increasing demand. Many organisations were beginning to explore brokerage, approaching Shared Care Scotland for support in understanding how to define it and work towards building a brokerage service. We developed a blueprint for brokerage, a set of standards, and a self-review tool for organisations considering starting a brokerage service. These were co-produced with professionals working across the third and statutory sector.

After some initial publicity through our conference and introductory webinars, we launched the 10-month programme of scheduled learning sessions, full access to the resources, and a facilitated community of practice. The programme worked to embed person-centered, outcomes-focused approaches to short breaks planning and delivery from local organisations. Learning sessions followed a structured curriculum that led participants through identifying strengths and areas of development, setting specific developmental goals, and taking initial action.

Regular evaluation told us that the programme had a positive impact on the organisations that took part. Participants said the main benefits were having protected time to strategically review and plan their service delivery, as well as establishing relationships with others in the sector. We regularly observed collaborative discussion and planning between organisations, often continuing beyond programme sessions.

Participants also shared the positive impact the programme had on their individual personal and professional development. Earlier in the programme, they had shared common challenges such as limited capacity to achieve long-term goals, and feeling alone in their roles. By participating in the Short Breaks Brokerage programme, participants said they felt their skills had improved; they had built valuable professional relationships; and they could more effectively make decisions on their roles and how their services/projects are delivered. Some of our key learning from the programme was unexpected. We hadn't anticipated the significant individual development that participants experienced over and above their organisational goals.

"Sometimes, you are so time poor, and as part of our role, we want to be able to think forward and ahead. [The Short Breaks Brokerage programme] gives you an opportunity to almost 'carve out' that time. It makes you sit down and think things through together."

We also recognised that a clear launch process works well: providing information first, moving into a structured session, and then inviting sign-up and commitment. Despite intensive administration, the rewards and engagement have been strong. We learn that a Microsoft Teams-based community of practice did not work as well as expected, therefore future activity will focus on formats that better support participation and sustained engagement, and our future offer has been shaped by this valuable feedback.

Communications

Our communications activity played an important role in amplifying this policy work and making information about short breaks more accessible. We continued to develop the Shared Care Scotland website as a trusted source of information for carers, practitioners and partners alike. Meanwhile, we used our social media channels and ebulletin to share updates, promote opportunities for engagement and regularly highlight the impact of short breaks across Scotland.

Digital engagement continued to grow. Website activity remained strong, with impressions sitting above sector benchmarks, while social media activity increased organically across the year. We maintained a strong ebulletin open rate of around 40%, demonstrating the continued value of direct communications with partners, carers and stakeholders who want regular, reliable information about short breaks policy and practice.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Leigh Ronald, Communications Officer:

"My highlight of 2025–2026 was taking part in the Young Carers Festival. We had some brilliant conversations with outstanding young people.

One thing I'm taking away from the six months I've been here is definitely relationships within the team. Everyone has been so welcoming - it's refreshing to work with people so passionate about what they do."

As our influencing work has grown, so too has the need to be clear and focused about how we use limited capacity. We could not deliver every communication and policy activity we would ideally have wanted to undertake, but the year helped us sharpen our priorities: gathering evidence, strengthening relationships, supporting implementation of the Right to a Break, and ensuring carers' voices remain central in national and local conversations.

Operations

Operations remained central to how Shared Care Scotland supported carers, partners and the wider organisation during the year. Increased enquiry numbers reflected both the continuing need for short breaks information and the growing visibility of our support, while our operational work focused on making that support easier to access, more consistent, and better connected to wider organisational priorities.

This operational focus was recognised through the Good Governance Award, which reflected the strength of our organisational processes, financial oversight and commitment to sound decision-making during a challenging funding environment.

Across our operations, we continued to apply sound processes and procedures, with careful financial planning, monitoring and due diligence helping us manage tight budgets while maintaining a prudent approach to risk and organisational sustainability.

We also reviewed and strengthened operational systems and processes to ensure they remain robust, efficient and fit for the future. This included reviewing our organisational strategy with the Board and staff team, and using that feedback to shape clearer planning, reporting and decision-making across the organisation.

Jamie Paton, Operations Coordinator:

"My highlight of 2025–2026 was launching our chatbot and working to make sure it has the best impact for everyone using our website.

One thing I'm taking away from the year will be the support and encouragement from colleagues."

Our AGM was held in Stirling in December and was attended by around 50 people, including carers, members and wider stakeholders. Five new trustees were appointed to the Board, and members approved the annual accounts following the successful completion of our audit process in Quarter 2. The event also provided an opportunity to share progress across our workstreams and to hold roundtable discussions, mapping the key stages and interactions that lead to a sufficient break from caring. Feedback from these discussions will inform our ongoing work to understand and improve the carer journey.

Our carer enquiry service continued to deliver at high volumes with almost 220 short breaks enquiries being received. All of these were managed within our stated targets, and the majority much sooner.

A significant development for our enquiry service was the launch of our enquiry service chatbot, developed in partnership with our website provider, Factory 73. The chatbot has strengthened our enquiry support by helping people find relevant information quickly, including outside normal office hours. Responses have been tailored around common enquiry themes and signpost visitors to key areas of our website. Meanwhile more complex queries continue to be directed to our email and phone service. We will continue to learn from how people use the chatbot, refining responses over time so the service becomes more detailed, accurate and responsive to a wider variety of questions.

In Quarter 3, our Operations Coordinator led a team-wide training and information session on enquiry handling. As part of the preparation for this work, our resources and enquiries manual were updated. Training included details on types of enquiries received, template responses and how to identify what information and details, such as services and short break options would be most relevant for carers based on their caring situation.

Case study: Launching our chatbot

The Shared Care Scotland chatbot was launched on our website in October 2025 after extensive testing.

The chatbot is designed to make it easier for people visiting our website to find the information and support they're looking for. Whether someone is looking for information on short breaks, funding opportunities, or carer support in their local area, the chatbot helps point them in the right direction quickly and easily.

The day-to-day management of the chatbot is conducted by our Operations Coordinator, Jamie Paton who regularly checks how it is being used and manually reviews all conversations. By looking at the types of questions people ask, we have been able to develop and improve the chatbot over time, making sure it provides accurate information and better reflects the needs of our website visitors. This constant monitoring means we can be confident that the information that the chatbot is providing reliable and trustworthy information.

One of the key benefits of the chatbot is that it can be updated quickly to support current organisational priorities. For example, when funding programmes such as Creative Breaks and Better Breaks open, we can add direct links and prompts to guide visitors straight to the relevant information. While the chatbot supports a wide range of enquiries, its most common use is helping carers find information about funding for short breaks and accessing support services.

In the longer term, our plan is to link the chatbot to our carer enquiry service so that carers who need more detailed information can seamlessly move from the chatbot into an enquiry without having to repeat themselves or provide the same information more than once.

Our people

During the year 2025–2026 we had several staffing changes within Shared Care Scotland.

In Policy and Communications, our Learning and Practice Development Officer, Sarah Lindores-Williams left the organisation in the autumn. After reconsidering our organisational priorities this post was changed to Policy Officer, and we appointed Stephen Wright to this post in January 2026.

Christopher Hooper, Head of Finance and Operations

"My highlight of 2025-2026 was seeing and hearing about the positive impact that the increase in our funding has had on carers and their loved ones all across Scotland.

One thing I'm taking away from the year is the value of taking time to pause and reflect on what has been achieved when you're working in a passionate, busy sector.

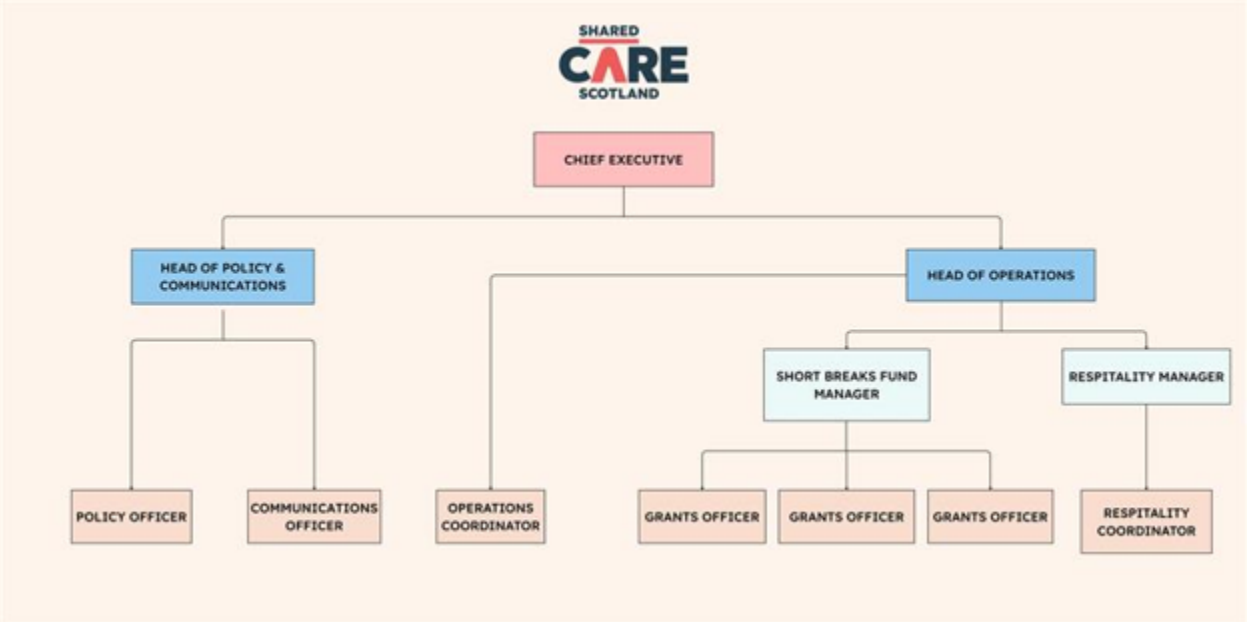
Francesca Ianni went on maternity leave in early 2026 and we welcomed Leigh Ronald to the team to cover the role of Communications Officer.

In the Short Breaks Fund team, Ailbhe Hendry returned from her maternity leave during the summer months, and Maria Suttie joined the organisation as Creative Breaks Grants Officer in September 2025.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Our staffing structure



Financial review

Income

Income for the year increased from £7,272,186 to £11,707,061, an increase of 61%. The main driver was increased grant income from the Scottish Government.

Expenditure

Expenditure has increased from £7,262,875 to £11,677,976 (61%).

Expenditure has increased broadly in line with the increase in income, reflecting the additional grant awards and costs incurred in delivering the activities funded by the grants received during the year.

Unrestricted Funds

The balance on the unrestricted fund has decreased by £11,832 to £361,466 reflecting unrestricted expenditure exceeding unrestricted income during the year. The unrestricted fund includes £170,000 in Designated Funds which has been set aside in accordance with our Reserves Policy.

2026-2027 Funding

We successfully obtained another year of core funding, extending through to 31st March 2027. The significant increase in grant funding to be managed through the Short Breaks Fund, received in the previous financial year, has been sustained for 2026-2027.

Our pension scheme is with Royal London and operates as a Defined Contribution scheme. We have no outstanding pension obligations.

Governance structure

Our Board of Directors oversee the governance of the organisation, meeting four times a year, taking part in our Annual General Meeting, and in sub-committees where required. We extend our grateful thanks to them for their time and commitment. Particularly, we would like to note our thanks to Penny Stafford who stepped down from her position on the Board during the financial year. Penny had committed many years to our Board, and we benefitted greatly from her perspective and experience.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Reserves policy
Our reserves policy ensures Shared Care Scotland has sufficient funds available to cope with 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 and is kept separate within the Unrestricted Funds as Designated Funds. The level of funding has been calculated to take account of redundancy payments, settlement of any outstanding financial commitments and sufficient funds to continue operations for 5 to 6 months from notification of ending of funding. The Directors consider that this level will provide sufficient funds to cover the costs of the organisation in the event of grants being withdrawn and would allow time to pursue alternative sources of funding.

Risk management
Our risk management plan is used to assess, monitor and mitigate key risks to the organisation. The risk management plan is reviewed annually by the Business & Finance committee.

Our workstream activities, AGM, our website/social media developments and our involvement with local events all provide opportunities for our members and stakeholders to input to and influence the future direction of Shared Care Scotland.

Key management personnel remuneration
The key management personnel of the charity is Kate Hogarth, the Chief Executive.

Details of all monies paid to key management personnel and directors (and related party transactions) are disclosed in notes 8 and 10 to the accounts.

Structure, governance and management
Directors

Ms L Bannerman	(Chair, until 11 March 2026. Current Vice Chair)
Ms M Petherbridge	(Chair, appointed on 11 March 2026, Vice Chair until 11 March 2026)
Mr A Dearnley	
Mrs M Oliphant	
Ms R Ali	(Appointed 4 December 2025)
Ms A Clark	(Appointed 4 December 2025)
Mr S Fissenden	(Appointed 4 December 2025)
Ms K Mackenzie	(Appointed 4 December 2025)
Ms F Robson	(Appointed 4 December 2025)
Mr M Bevan	(Resigned 14 May 2025
Ms P Stafford	(Resigned 29 October 2025)

Young carers advisor
Mrs L Gibson

Secretary
Mr C Hooper

Charity Number (Scotland)
SC005315

Company Number
SC161033

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Statement of director's responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statement unless they are satisfied they give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

The Directors are responsible for keeping adequate accounting records that 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 2006, the Charities & Trustees Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). They 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.

Statement of disclosure to auditors

So far as the Directors are aware:

- there is no relevant audit information of which the Charity's auditors are unaware; and
- they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The director's report was approved by the Board of Directors.

.....
Kate Hogarth
Chief Executive
Dated: .....

.....
Ms M Petherbridge
Director
Dated: .....

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF SHARED CARE SCOTLAND

Opinion

We have audited the financial statements of Shared Care Scotland (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHARED CARE SCOTLAND

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the director's report and from the requirement to prepare a strategic report.
- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors
As explained more fully in the statement of director's responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, existence and timing of recognition of income and posting of unusual journals. Our audit procedures to respond to these risks included:

• Enquiries of management about their own identification and assessment of the risks of irregularities.
• Sample testing on the posting of journals.
• Reviewing meeting minutes.
• Detailed substantive testing on the completeness of income.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF SHARED CARE SCOTLAND

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alan Mitchell (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline

.....

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

SHARED CARE SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	**2**	100	197,984	198,084	289	206,306	206,595
Charitable activities	**3**	321,482	11,163,187	11,484,669	359,176	6,686,875	7,046,051
Investments	**4**	2,671	3,606	6,277	1,861	12,519	14,380
Other income	**5**	18,031	-	18,031	5,160	-	5,160
Total income		342,284	11,364,777	11,707,061	366,486	6,905,700	7,272,186
Expenditure on:							
Charitable activities	**6**	354,116	11,323,860	11,677,976	364,137	6,898,738	7,262,875
Total expenditure		354,116	11,323,860	11,677,976	364,137	6,898,738	7,262,875
Net income/(expenditure) and movement in funds		(11,832)	40,917	29,085	2,349	6,962	9,311
Reconciliation of funds:							
Fund balances at 1 April 2025		373,298	300,790	674,088	370,949	293,828	664,777
Fund balances at 31 March 2026		361,466	341,707	703,173	373,298	300,790	674,088

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		5,301		7,067
Current assets					
Debtors	**14**	10,100		10,495	
Cash at bank and in hand		3,004,739		2,168,988	
		3,014,839		2,179,483	
Creditors: amounts falling due within one year	**15**	(2,316,967)		(1,512,462)	
Net current assets			697,872		667,021
Total assets less current liabilities			703,173		674,088
Income funds					
Restricted funds	**18**		341,707		300,790
Unrestricted funds					
Designated funds	**21**	170,000		157,066	
General unrestricted funds		191,466		216,232	
			361,466		373,298
			703,173		674,088

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Directors on .....

.....
Ms M Petherbridge
Director

Company Registration No. SC161033

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**25**		829,474		(16,156)
Investing activities					
Interest received		6,277		14,380	
Net cash generated from investing activities			6,277		14,380
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			835,751		(1,776)
Cash and cash equivalents at beginning of year			2,168,988		2,170,764
Cash and cash equivalents at end of year			3,004,739		2,168,988

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Shared Care Scotland is a company limited by guarantee incorporated in Scotland. The registered office is Dunfermline Business Centre, Izatt Avenue, Dunfermline, KY11 3BZ.

1.1 Basis of accounting

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of not less than 12 months. The trustees are satisfied that the charity has sufficient cash reserve to cover any shortfall of income over at least the next 12 months. The trustees consider that the charity has sufficient reserves to ensure short term liquidity and longer-term financial viability. As such the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted income funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the directors, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further details of each fund are disclosed in the notes to the accounts.

1.4 Incoming resources

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether ‘capital grants or revenue grants’, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

Income from other trading activities includes income earned from administering the Short Breaks Fund on behalf of the Scottish Government and income generated from events. Income is received in exchange for supplying services and is recognised when entitlement has occurred.

1.5 Resources expended

Allocation of support and governance costs
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs and governance costs and are incurred directly in support of expenditure on the objects of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are on a direct basis.

The allocation of support and governance costs is analysed in the notes to the accounts.

Costs of raising funds
The costs of generating funds consist of marketing and publicity costs.

Charitable Activities
Costs of charitable activities include those costs incurred by the charity in delivery of its services for its beneficiaries, governance costs and an apportionment of support costs as shown in the notes to the accounts.

1.6 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.

1.7 Tangible fixed assets and depreciation
The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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.

The charity capitalises expenditure on assets where the individual cost is £1,000 or more, with amounts below this threshold expensed as incurred.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Employee benefits

The cost of any unused holiday entitlement, where material, is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 VAT

The charity is not registered for VAT, and accordingly all income and expenditure is stated gross of tax.

1.12 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.

1.13 Legal status of the Charity

As charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

1.14 Trustee Remuneration & Related Party Transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2025: £nil). No expenses were paid to the trustees during the year in respect of travel costs (2025: £nil).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

2 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2026	**2026**	**2026**	2025	2025	2025
	£	**£**	**£**	£	£	£
Respite Accommodation	-	197,312	197,312	-	203,949	203,949
Other donations	100	672	772	289	2,357	2,646
	100	197,984	198,084	289	206,306	206,595

3 Charitable activities

	Grants 2026	Grants 2025
	£	£
Scottish Government Core Funding	321,482	359,176
Respitality Funding	127,165	105,879
Short Breaks Funding	11,036,022	6,580,996
	11,484,669	7,046,051
Analysis by fund		
Unrestricted funds	321,482	359,176
Restricted funds	11,163,187	6,686,875
	11,484,669	7,046,051

4 Investments

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2026	**2026**	**2026**	2025	2025	2025
	£	**£**	**£**	£	£	£
Interest on cash deposits	2,671	3,606	6,277	1,861	12,519	14,380

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

5 Other income

	Unrestricted funds	Unrestricted funds
	2026	2025
	£	£
Management Charges	18,031	5,160
	18,031	5,160

6 Analysis of expenditure on charitable activities

	Direct Activities 2026	Short Breaks 2026	Respitality 2026	Total 2026
	£	**£**	**£**	**£**
Staff costs	305,522	160,382	84,099	550,003
Staff expenses	2,664	1,770	1,615	6,049
Conferences & training	5,767	4,020	1,156	10,943
Volunteer expenses	20	79	151	250
Subscriptions	2,000	2,358	1,120	5,478
I.T. Costs	6,920	8,960	4,392	20,272
Stationery, printing & photocopying	473	665	349	1,487
Professional fees	-	17,762	-	17,762
Respitality	-	-	197,312	197,312
Website development	3,248	5,370	2,825	11,443
Campaign & communication	4,080	7,396	5,901	17,377
Management charge	-	15,000	1,500	16,500
Grants awarded	-	10,767,000	-	10,767,000
	330,694	10,990,762	300,420	11,621,876
Share of support costs (see note 7)	7,285	9,228	6,015	22,528
Share of governance costs (see note 7)	16,137	12,032	5,403	33,572
	354,116	11,012,022	311,838	11,677,976
Analysis by fund				
Unrestricted funds	354,116	-	-	354,116
Restricted funds	-	11,012,022	311,838	11,323,860
	354,116	11,012,022	311,838	11,677,976

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

6 Analysis of expenditure on charitable activities (Continued)

For the year ended 31 March 2025

	Direct Activities 2025 £	Short Breaks 2025 £	Respitality 2025 £	Total 2025 £
Staff costs	308,058	123,667	64,973	496,698
Staff expenses	2,762	1,578	1,135	5,475
Conferences & training	6,510	2,815	1,910	11,235
Volunteer expenses	248	560	-	808
Subscriptions	1,945	1,861	753	4,559
I.T. Costs	5,901	5,440	2,669	14,010
Stationery, printing & photocopying	647	604	339	1,590
Professional fees	-	16,185	-	16,185
Respitality	-	-	203,949	203,949
Website development	6,881	6,463	15,020	28,364
Campaign & communication	12,372	9,220	4,054	25,646
Management charge	-	3,660	1,500	5,160
Grants awarded	-	6,401,746	-	6,401,746
	345,324	6,573,799	296,302	7,215,425
Share of support costs (see note 7)	8,999	7,835	5,573	22,407
Share of governance costs (see note 7)	9,814	10,793	4,436	25,043
	364,137	6,592,427	306,311	7,262,875
Analysis by fund				
Unrestricted funds	364,137	-	-	364,137
Restricted funds	-	6,592,427	306,311	6,898,738
	364,137	6,592,427	306,311	7,262,875

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

7 Support costs

	Support costs	Governance costs	2026	Basis of allocation
	£	£	£	
Rent, Rates & Office Costs	20,307	-	20,307	Direct
Depreciation	1,766	-	1,766	Direct
Bank Charges	455	-	455	Direct
Board expenditure	-	761	761	Governance
Postage & Telephone	-	1,751	1,751	Governance
Professional Fees	-	21,580	21,580	Governance
Audit Fees	-	9,480	9,480	Governance
	22,528	33,572	56,100	

For the year ended 31 March 2025

	Support costs	Governance costs	2025	Basis of allocation
	£	£	£	
Rent, Rates & Office Costs	19,196	-	19,196	Direct
Depreciation	2,354	-	2,354	Direct
Bank Charges	857	-	857	Direct
Board expenditure	-	1,868	1,868	Governance
Postage & Telephone	-	2,009	2,009	Governance
Professional Fees	-	12,526	12,526	Governance
Audit Fees	-	8,640	8,640	Governance
	22,407	25,043	47,450	

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken in the year. Refer to the table for the basis of apportionment and the analysis of support and governance costs.

Governance costs includes payments to the auditors of £9,480 (2025 - £8,640) for audit fees.

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

9 Net movement in funds

	2026	2025
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	9,480	8,640
Depreciation of owned tangible fixed assets	1,766	2,354

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Chief Executive	1	1
Administrative Staff	11	10
	12	11

Employment costs	2026	2025
	£	£
Wages and salaries	424,930	384,126
Social security costs	44,856	31,397
Other pension costs	80,217	81,175
	550,003	496,698

The charity was liable for contributions to employees' personal pension plans totalling £80,217 (2025 - £81,175) in the year. At 31 March 2026, outstanding contributions totalled £Nil (2025 - £6,862).

The charity considers its key management personnel to comprise the Chief Executive. The total employment benefits including employer pension contributions of the key management personnel was £81,169 (2025 - £76,504).

The number of employees whose annual remuneration was £60,000 or more were:

	2026	2025
	Number	Number
£60,001 to £70,000	1	-

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

12 Intangible fixed assets

	£
Cost	
At 1 April 2025 and 31 March 2026	49,889
Amortisation and impairment	
At 1 April 2025 and 31 March 2026	49,889
Carrying amount	
At 31 March 2026	-
At 31 March 2025	-

13 Tangible fixed assets

	Office equipment	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2025	17,773	7,867	29,279	54,919
At 31 March 2026	17,773	7,867	29,279	54,919
Depreciation and impairment				
At 1 April 2025	17,544	6,494	23,814	47,852
Depreciation charged in the year	57	343	1,366	1,766
At 31 March 2026	17,601	6,837	25,180	49,618
Carrying amount				
At 31 March 2026	172	1,030	4,099	5,301
At 31 March 2025	229	1,373	5,465	7,067

14 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	-	3,913
Other debtors	10,100	6,582
	10,100	10,495

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

15 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	9,382	7,910
Trade creditors	11,591	20,806
Other creditors	-	6,862
Accruals and deferred income	2,295,994	1,476,884
	2,316,967	1,512,462

16 Contingent Asset

In the prior year, the charity was notified of its entitlement to a legacy. At the reporting date, the amount receivable had not been confirmed and therefore the legacy was not recognised as income in these financial statements. Following the reporting date, the charity received confirmation that the amount receivable is £93,189. As this information became available after the reporting date, the legacy has not been recognised in these financial statements and will be recognised in the period in which the recognition criteria under the Charity SORP (FRS 102) are met. The legacy income will be recognised as unrestricted income.

17 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	80,217	81,175

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
Short Breaks Fund	232,622	11,040,300	(11,012,022)	260,900
Respitality	68,168	324,477	(311,838)	80,807
	300,790	11,364,777	(11,323,860)	341,707

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

18 Restricted funds **(Continued)**

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Short Breaks Fund	231,533	6,593,515	(6,592,426)	232,622
Respitality	62,295	312,185	(306,312)	68,168
	293,828	6,905,700	(6,898,738)	300,790

Purpose of restricted fund

All restricted funds are principally funded by grants receivable, and comprise the following:

Short Breaks Fund
Funded by Scottish Government for the purposes of supporting the provision and development of short breaks by third sector providers for the benefit of unpaid carers and the people they help care for. The fund also support a programme of learning exchange activities to help promote learning and good practice.

Respitality
Funded by Scottish Government to pilot the development of respitality in Scotland. The project aims to secure the support of the hospitality sector in Scotland to gift short breaks to carers so they can have a break from their caring responsibilities.

19 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	2,694	2,607	5,301
Current assets/(liabilities)	358,772	339,100	697,872
	361,466	341,707	703,173

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	3,591	3,476	7,067
Current assets/(liabilities)	369,707	297,314	667,021
	373,298	300,790	674,088

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

20 General unrestricted funds

The general fund receives core funding for the broad aims and objectives of the charity after allowing for designated funds.

		Movement in funds			
	Balance at 1 April 2025	Incoming resources	Resources expended	Transfers	Balance at 31 March 2026
	£	£	£	£	£
General Funds	216,232	342,284	(354,116)	(12,934)	191,466

For the year ended 31 March 2025

		Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Funds	233,883	366,486	(364,137)	(20,000)	216,232

21 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2024	Transfers	Balance at 1 April 2025	Transfers	Balance at 31 March 2026
	£	£	£	£	£
Designated fund	137,066	20,000	157,066	12,934	170,000
	137,066	20,000	157,066	12,934	170,000

The designated fund represents amounts set aside by the Trustees in the event that the charity lost its core funding.

22 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

23 Control

In the opinion of the Trustees, there is no one controlling party.

24 Analysis of changes in net funds

The charity had no material debt during the year.

25 Cash generated from operations

	2026	2025
	£	£
Surplus for the year	29,085	9,311
Adjustments for:		
Investment income recognised in statement of financial activities	(6,277)	(14,380)
Depreciation and impairment of tangible fixed assets	1,766	2,354
Movements in working capital:		
Decrease/(increase) in debtors	395	(4,839)
Increase/(decrease) in creditors	804,505	(8,602)
Cash generated from/(absorbed by) operations	829,474	(16,156)