

Company number: SC 161033
Charity number: SC 005315

SHARED CARE SCOTLAND

FINANCIAL STATEMENTS

For the Year Ended 31st March 2018

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For the Year Ended 31st March 2018

CONTENTS

	<u>Page</u>
Chair's Introduction	1
Report of the Directors	2 - 20
Statement of Directors' Responsibilities	21 - 22
Auditors' Report	23 - 24
Statement of Financial Activities	25
Balance Sheet	26
Statement of Cash Flows	27
Notes to the Accounts	28 - 39

SHARED CARE SCOTLAND

CHAIR'S INTRODUCTION

For the Year Ended 31st March 2018

To regular readers of Shared Care Scotland's annual reports much of what follows will sound very familiar. For a number of years SCS has been providing a high level of service geared to promoting and developing the short break sector across Scotland. This familiarity in no way diminishes the importance of what has been achieved.

Merely by looking back a decade or so it becomes very obvious how significant the progress has been. The cumulative investment achieved since the first round of Short Breaks Fund money in 2010-11 speaks for itself. The imaginative schemes which have come forward are a reflection of the vibrancy which exists in local communities. The quotations from carers which appear throughout the report underline the reality that developments are being driven forward locally - where carers and their families experiencing directly the daily realities of caring. This is as it should be.

A sound infrastructure has been created to support local activity and to service the interfaces between the Scottish Government, local public services, voluntary and community groups, the private sector and carers themselves. The contribution which SCS makes to this is vital. So too is the ongoing attention which is given to recording and evaluating practice and to constantly seeking to find new and more effective ways to drive forward.

Whilst the record of achievement is impressive, there remains the formidable 'iceberg' of unmet need – for every carer who has been invigorated by the experience of a short break there are many who remain out of sight and who do not receive the support they need to sustain their caring responsibilities. The country faces a challenging future in which resources to deliver much-needed services will be hard to come by and we must never become complacent.

It is rewarding to be part of the scene as a Board member of Shared Care Scotland and on behalf of the Board I am pleased to acknowledge the hard work and enthusiasm of our staff team. Our thanks go to those who have departed during 2017-18, and we welcome the new arrivals. During the year two long-standing stalwarts of SCS stood down from the Board and I want to record our thanks to Silvie Mackenzie and John Leggate for their contributions over the years.

Looking to the future, SCS intends to continue its efforts and we look forward to working with all our partners to achieve new levels of awareness and support for all carers in every corner of Scotland.

Philip Bryers

Chairman

11 December 2018

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS

For the Year Ended 31st March 2018

The Directors present their report and financial statements of the charity for the year ended 31 March 2018. 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).

Shared Care Scotland works to improve short breaks and respite care provision across Scotland for the benefit of all unpaid carers and care recipients. With over 20 years' experience we aim to play a leading role in promoting and supporting better breaks for all.

Shared Care Scotland's Mission is:

To improve the quality, choice and availability of short breaks and respite care throughout Scotland.

Our Vision is:

A Scotland where everyone who receives or provides unpaid care can live a full and satisfying life, with the assistance they need to take regular, quality breaks from the everyday demands of their caring routines.

Our Objectives are:

- To improve short breaks policy and practice at all levels through collaborative effort
- To advance good practice through research, learning exchange and development projects
- To provide accessible, up-to-date information and advice about short breaks to those who use, provide or plan services
- To connect people together to share experiences and ideas

Our Services include:

- General information and advice on all matters relating to short break services
- An online and telephone enquiry service to help carers and service users find short break and respite services that best match their needs
- Events, networks, publications and learning resources to share knowledge, experience and successful practice
- Commissioning and contributing to research to improve policy and practice
- Management of the Scottish Government's third sector Short Breaks Fund
- Development of the Respite project working with Scotland's hospitality sector to provide breaks for carers

We are committed to collaborative working in the pursuit of our goal, where carers and the people they care for have an equal voice in determining the shape and future direction of short breaks provision.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Making a Difference

Our work over the next 3-years will focus on the following key outcomes:

- Carers have a greater understanding of their rights to be supported in their caring role through short breaks
- Carers and those they support have a greater understanding about what Short Break options are available to them
- Short break providers are better able to offer people greater choice and flexibility of provision
- Short break providers are more confident in their sustainability and resilience in the face of changing expectations and models of funding
- Policy makers and those responsible for planning and commissioning provision have improved access to the current best evidence on what works

Achievements and Performance

The following report provides an outline review of our performance against these core areas for the period April 2017 to March 2018. A copy of our Strategic Priorities for 2017-20 can be downloaded from our website.

Introduction

I am delighted to introduce our annual report for 2017-18.

There have been a few changes to our team during the year. Gill Brittle, our first Respite Developer, retired in June 2018. Gill was instrumental in getting Respite off the ground and the baton now passes to Kerry Donaghy who joined us from PKAVS in Perth where she worked as a Carers Support Worker. Ellie Sandercock, our Short Breaks Fund Manager, will be leaving us temporarily in June 2018 while she's on maternity leave, and Alison Brown will be joining us to manage the fund in Ellie's absence. Alison has over 20 years' experience with the third sector, supporting and developing charities and social enterprises.

A good deal of our time this year was spent on the Carers (Scotland) Act 2016. We were pleased to be invited by the Scottish Government to contribute to the development of regulations and statutory guidance to support the legislation. The Act, over four years' in development, will finally come into effect on the 1st April 2018. Amongst other things, the legislation will promote and support the vital role played by short breaks in sustaining positive caring relationships. The new duty to prepare local Short Breaks Services Statements will also, we hope, go a long way to addressing difficulties faced by carers who often struggle to find any information about respite care, and how to access it.

It's always a challenge to summarise 12 months activity in a few pages but I hope what follows does justice to the hard work of the small team here at Shared Care Scotland. It has been another busy and productive year and I would like to express my gratitude to the staff, our Board of Directors, and the many individuals and organisations that continue to support our efforts to improve the quality, choice and availability of short breaks for carers across Scotland.

Don Williamson
Chief Executive

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

The Short Breaks Fund

The aim of our Short Breaks Fund grants management is to maximise the positive impact of the Short Breaks Fund for carers and cared for people, grant holder organisations, and other key stakeholders, through the efficient and effective operation of our funding programmes

Key areas of work include: grant cycle and relationship management (for all three grants programmes); monitoring, evaluation & reporting; grant holder capacity building and commissioning learning exchange activities.

This has been the eighth year of operation of the Short Breaks Fund. The fund was launched in 2010 as a five year investment by Scottish Government to increase the range, availability and choice of short break projects and services that support unpaid carers and the people that they care for. Subsequently Scottish Government Ministers have committed funding on a rolling annual basis.

The fund is now worth £3m per year and incorporates the following grant programmes:

- Creative Breaks, which supports the development of short breaks projects for carers of adults and older people, and young carers.
- Time to Live, which is operated through a national network of delivery partners and which makes individual grants available to carers of adults and older people, and young carers.
- Better Breaks which supports the development of short breaks for disabled children and their families, especially children with additional multiple support needs.
- Take a Break Scotland, which is managed by the Family Fund and which makes individual grants available directly to eligible families who have a child with disabilities.

Below is a summary of funding activity managed by Shared Care Scotland since the fund launched:

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Short Breaks Fund	Value of applications	Value of awarded grants	Average grant	No of carer breaks supported
Round 1 2010/11	£3,263,359	£979,000	£25,696	2,599
Round 2 1011/12	£3,508,968	£1,029,186	£25,801	3,804
Creative Breaks 2012/13	£1,959,380	£1,000,117	£15,386	3,740
Better Breaks 2012/13	£1,595,068	£1,120,602	£21,976	2,595
Creative Breaks 2013/14	£1,422,685	£1,153,612	£15,589	4,220
Better Breaks 2013/14	£1,980,662	£1,334,574	£24,758	5,624
Creative Breaks 2014/15	£2,036,860	£1,087,713	£17,265	4,983
Better Breaks 2014/15	£1,980,994	£1,250,596	£18,124	6,930
Creative Breaks 2015/16	£1,888,969	£1,063,364	£15,637	4,502
Better Breaks 2015/16	£2,125,265	£954,221	£16,740	7,135
Creative Breaks 2016/17	£1,591,019	£975,845	£14,143	4,188
Better Breaks 2016/17	£2,131,550	£1,151,885	£16,939	5,789
Creative Breaks 2017/18	£1,411,234	£446,336	£12,752	1,761
Time to Live 2017/18		£516,178	*	2,282
Better Breaks 2017/18	£1,905,888	£1,248,748	£16,010	7,509

*Time to Live projects receive a pro-rata share according to the number of unpaid carers in the area.

Progress and activities in 2017/18

In many respects 2017/18 has been a year of consolidation for the Short Breaks Fund, building on the successes and our learning from previous years. We have invested significant time and energy into reviewing and improving our operational processes – with the aim of maximising the efficiency and effectiveness of all aspects of the grant-making cycle. We have also undertaken a review of our approach to evidence and learning, and started the process of identifying the future strategic direction of the fund, in the context of the Carers Act.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Creative Breaks: The Creative Breaks funding year runs from October to September. In 2017/18, a total of £446,336 was awarded to 35 projects, providing short breaks for carers of adults, and older people, and young carers, and the people they care for.

Demand for Creative Breaks grants reached an all-time high in 2017/18, with a 26% increase in the number of applications received compared to previous years and the highest ever amount requested (in excess of £1.4M, against a grant pot of approximately £500,000). Initial evidence suggests that this surge in demand can be attributed to reductions in other sources of funding (particularly discretionary local authority grants), as well as more effective Short Breaks Fund communications reaching new audiences and potential applicants.

As in previous years, grants were awarded to a wide range of different short breaks activities across the country: from a creative arts project for young carers in the Highlands; to 'Strictly Come Dancing', a dance-based project for people with dementia and their carers in Renfrewshire; and, befriending for young adults with learning disabilities in the Scottish Borders.

For young carers in Fife, a grant award from Creative Breaks meant they were able to experience the kind of activities that other young people often take for granted, such as a trip to the cinema with friends. *"I actually managed to see a whole film to the end, which doesn't normally happen!"* commented one member of the group. In Glasgow, a befriending project provided Mary, who has dementia, with a companion who shares her interest in knitting – which enabled her husband Patrick to attend a male carers support group and take part in a walking group, allowing him the break he so desperately needed.

Time to Live: 2017/18 was a significant year for the Time to Live funding programme. Previously operated as a 'strand' under the Creative Breaks programme, Time to Live was launched as a funding programme in its own right for the 2017/18 funding round, with a distinctive new logo. More importantly, the programme also achieved full national coverage – with local Time to Live projects funded in every local authority area (LAA) in Scotland for the first time.

In 2017/18, a total of £516,178 was awarded to 30 Time to Live projects, covering all 32 LAAs. All but one of these projects was operated by the carers centre or equivalent for that LAA; the Fife Time to Live project is operated by the local Third Sector Interface in partnership with local carer support organisations.

Time to Live projects provide small grants (<£300) direct to carers to enable them to take a break that meets their needs. In 2017/18, carers have used their grants for a wide range of activities and equipment: from crafting materials to kayaking kit, live music and theatre trips, city breaks and outdoor adventure holidays.

Many of our Time to Live delivery partners report that the benefits of these grants extend beyond enabling the carer to take a break. For some carers, the small grants are seen as 'recognition' of their efforts as a carer; for others, it can be the 'gateway' to accessing other forms of support.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

"I feel supported by being recognised that I have an extra duty and work to do being a carer which can make me tired and stressed a lot. Thank you for supporting carers by recognizing the difficulty and stress in their lives and the need for a break to free them even for a short time, but it will leave a huge impact which will improve their quality of life".

'A' who cares for her husband, Perth & Kinross

Some Time to Live delivery partners have also been successful in securing additional funds from the local Health and Social Care Partnership or Integrated Authority, which have enabled them to make more grants to carers.

Better Breaks: The Better Breaks funding year runs from April to March. In 2017/18, a total of £1,248,748 was awarded to 78 projects, providing short breaks for children and young people with disabilities (aged 20 and under), and their carers.

The majority of the funded projects were designed to provide more positive experiences for children and young people with disabilities that enhance their growth and development, whilst also giving their carers a meaningful break. We also funded a number of projects that enabled families to take a break together. Having fun, taking a break from the normal routine and building friendships are key themes that run throughout all of the Better Breaks funded projects.

For one family, a Better Breaks funded sports camp break was the first opportunity they had had to go away together, and enjoy the same fun activities.

"I just wanted to say a huge thank you for the fantastic weekend we had. I felt like I had been away for ages when I got home today, I haven't had so much free time for me since the kids came along (not that I'm complaining). I enjoyed my 1st ever spin class and probably my 1st exercise in around 20 years apart from walking! ... It has spurred me on to try some other classes at the new leisure centre and make time for me because I can really feel the benefits for me and the kids. It was the 1st time all 3 of our children have been able to participate in the same activities and I felt relaxed that my son was safe and being well looked after."

'C' who cares for her son, who has additional support needs, West Dunbartonshire

In total, we estimate that approximately 11,552 carers will have benefited from the projects funded through the Creative Breaks, Time to Live and Better Breaks programmes in 2017/18.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Management and strategic development of the fund: Shared Care Scotland is committed to supporting grant-holders to achieve the maximum possible positive impact for carers and those that they care for. To do this, we deliver:

- Targeted communications to reach both new/potential applicants and previous grant-holders, raising awareness of the fund and how to apply
- Pre-application support to help potential applicants develop strong proposals
- Rigorous assessment of applications and decision making about which projects to fund
- Support to, and oversight of, the projects that receive funding
- Evaluation, reporting and showcasing the work supported by the fund.

All Short Breaks Fund processes are based on established good practice in grant-making and we regularly review our operations to identify improvements.

In 2017/18, we invested significant time in reviewing, streamlining and improving our operational processes. We introduced new application forms and guidance for applicants, improved assessment report forms, scoring criteria and guidance, and started work on updating the end of grant reporting formats and our reporting website, Short Break Stories. Feedback from applicants and grant-holders on these changes has been very positive thus far.

“I like these funds and find Shared Care Scotland an excellent organisation to work with. I have found the webinars and advice given to fill in the grant applications very useful. I have even found the conversations with assessors very helpful in that they have made me think about how I can be clearer with my outcomes and this helps me to write grant applications in general.”

Grant-holder: Better Breaks, Creative Breaks and Time to Live

In 2017/18, we also took the decision to undertake a strategic review of the Short Breaks Fund and appointed Evaluation Support Scotland to facilitate this process. While we are confident that the fund is performing well – as supported by the conclusions of the external review of the fund carried out by Bright Purpose in 2015/16 – we recognise that the context in which we are operating is changing, particularly with the implementation of the Carers Act. It is also clear that the third sector is having to adapt rapidly to the changing political and financial environment, and that many of the organisations we fund are finding it increasingly difficult to secure the resources they need for their work.

The aim of this review is to revisit the original vision for the fund in the light of these changes and ensure that those involved have a shared understanding of the current need for, and outcomes and activities of, the fund. This will then be used to develop an appropriate evaluation framework for the fund, to ensure that we can better evidence the positive impact the fund is making for carers and cared-for people, and for the organisations we fund. This will also enable us to make best use of the data available to us to inform decision-making and future planning, and to help influence wider short breaks policy and practice for the better.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Evidence and learning: in 2017/18, we also undertook a review of the Learning Exchange (LX) programme of the Short Breaks Fund. A new Evidence and Learning Developer role was developed (to replace the LX Manager role), with a greater emphasis on linking the evidence and learning activities of the Short Breaks Fund to the wider policy and practice which influence the work of Shared Care Scotland.

In November 2017, we held a Time to Live Summit in Glasgow, bringing together representatives from the majority of our delivery partners. The Summit was an opportunity to review together the journey so far with the programme, to identify priorities for the future, and to share learning and experience on operational good practice through an exciting 'speed learning' exercise. A clear consensus emerged on the day that the Time to Live programme is "punching above its weight" in terms of the difference it is making to carers and the people that they care for, and there were calls to increase the funding for the programme to better enable partners to meet increasing demand from carers. The feedback from participants was very positive:

"It was a fab wee day – I love hearing how all the other centres work and got some good ideas for moving our own grants forward."

"Without a doubt it was the best Time to Live event we have had – great agenda and interesting discussion points"

"Genuinely had a great day and enjoyed putting faces to names. You made the day full of knowledge and information but also lots of fun involved. Loved hearing the many good luck stories that reminded me why I do this job."

Time to Live Summit participants

Towards the end of 2017/18, we developed a new 'snapshot' annual reporting format for the three funding programmes, to better showcase and communicate the scale and reach of our grants, and the key learning insights. The first of these reports (for the 2016/17 round of Creative Breaks) is due to be published in April 2018.

Respitivity

The aim of our Respitivity programme is to increase carers' access to personalised short breaks through the development of Respitivity schemes across Scotland.

Key areas of work include: development and support activities to assist our Respitivity Delivery Partners with the management of their local programmes; monitoring, evaluation and reporting on progress; developing and managing relationships with the hospitality sector; promotion and communication of a strong Respitivity brand.

The post of Respitivity Developer was established in January 2015 and is currently funded until the end of March 2018. This report is an extract from the more in-depth end of year report published in February 2018 and presents the findings, results and costs of the project between January 2016 until December 2017 against the targets and deliverables agreed between Scottish Government and Shared Care Scotland.

Gill Brittle, our first Respitivity Developer, retired in June 2017 being replaced by Kerry Donaghy.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Background

Respitivity (Respite + Hospitality) is a concept that originated in the USA in the mid 1980's, where they encouraged hotels to gift short breaks to full time unpaid carers. It is still active in the USA, Canada and also New Zealand, however Scotland arguably now has the most prominent Respitivity presence.

Respitivity in Scotland

Respitivity has been developed in Scotland using a social franchise¹ model to support delivery. The role of Shared Care Scotland is to provide quality assurance and administrative systems, as well as practical support. Shared Care Scotland also acts as an agent in connecting local carers organisations to the hospitality sector across the country, while handing over a degree of flexibility and control to the local carers' organisations. This allows Respitivity to be moulded around the capacity of their organisation and the needs of the carers they support.

Respitivity is a new and innovative solution to expanding short breaks provision. It is breaking down barriers on pre-conceptions of what a short break looks like, as well as creating unique relationships with the hospitality sector to co-create opportunities for carers to receive much needed respite from their caring role. It also expands the options of short breaks by complementing (yet not replacing) the provision that local authorities and partners provide across Scotland.

Respitivity Statistics

Respitivity is currently operating across 14 local authority areas in Scotland (44% coverage of Scotland), co-ordinated by 13 carer organisations.

The report uses information received from all the Respitivity areas with the exception of Dumfries & Galloway.

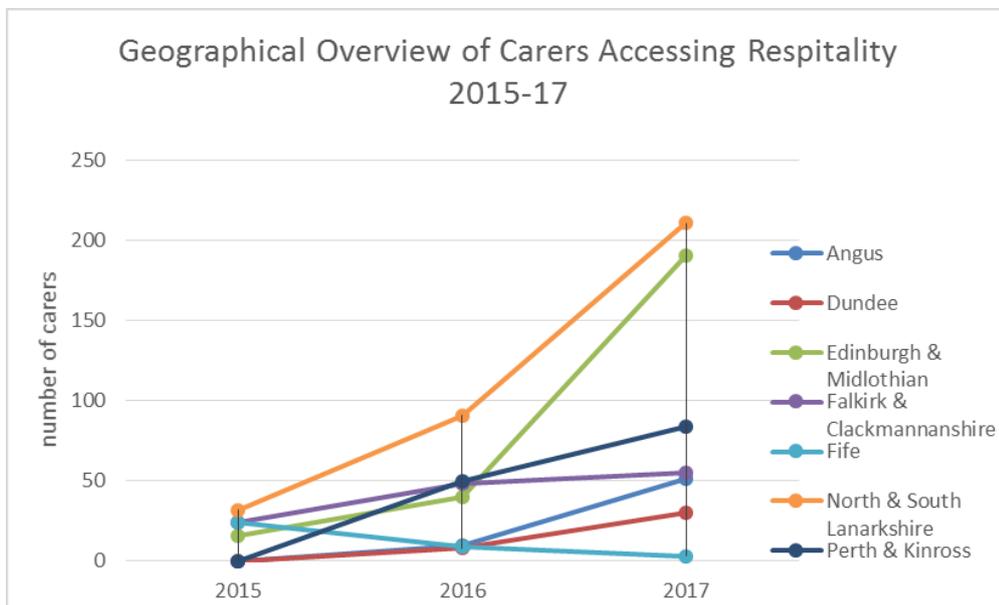
Three new carers' organisations have joined Respitivity in 2017-18: Shetland, East Ayrshire and North Argyll. However, they have not obtained or matched any breaks as they are in the process of developing their Respitivity systems.

¹ Social franchising is the application of the principles of commercial franchising to promote social benefit rather than private profit (Source: Wikipedia)

SHARED CARE SCOTLAND

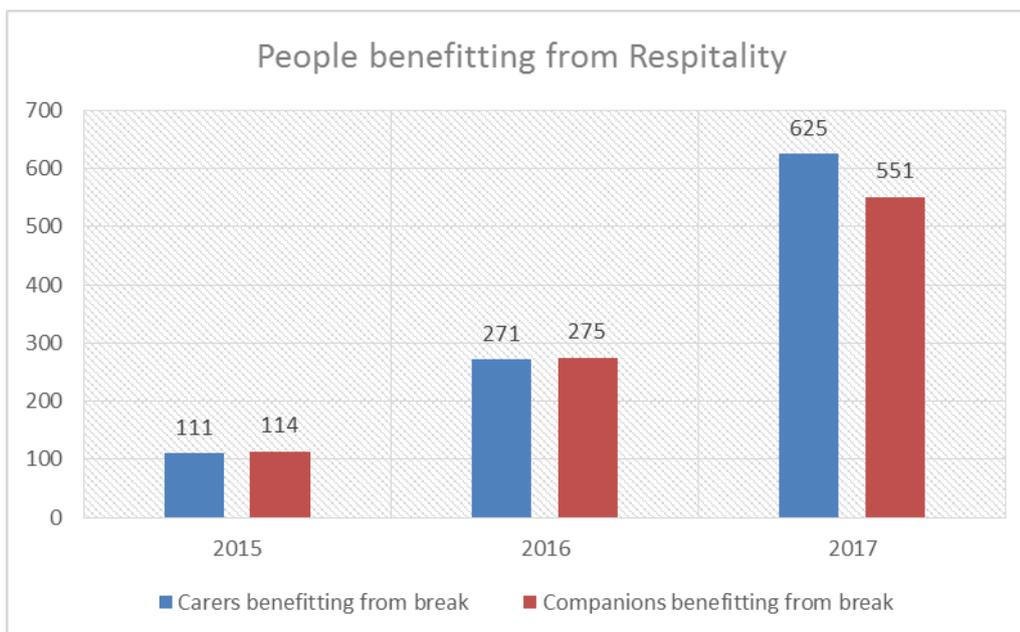
REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018



Respite Beneficiaries

The bar chart below shows the progression of how many carers and companions have benefitted from a Respite break. Since the project began, carers and companions enjoying a Respite break have more than doubled every year. In three years, a total of 1,947 carers and companions have accessed Respite.



SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Respite Breaks

The estimated value of donated Respite breaks has also increased significantly over the past three years, as displayed below. Based on the value of breaks donated in 2017, a Respite break is valued at an average £80 per carer.

During the year we also had further use of a self-catering bungalow donated to Respite by the BEN Society for the use of Respite breaks. This had an occupancy rate of 84%, providing breaks to 45 carers and 19 companions.

Type of Breaks

As previously mentioned, Respite is a unique project offering more creative opportunities for carers to receive a break from their caring role. Below is a list of examples which illustrate this creativity. Some of these breaks were combined (e.g. dinner and overnight stay).

- Camping in a Kata tent
- Fishing permits
- Bingo and dinner
- Segway tour around Falkirk Wheel
- Game consoles
- Trampolining
- Paintballing
- Driving lessons
- Cake decorating classes

Respite is helping to challenge traditional views and options of the respite available for unpaid carers in Scotland. The majority of gifts that are donated are specifically sourced by the carers' organisations based on the needs of the carers they work with. In this way Respite can be developed locally to be more person-centred, rather than supply led. We also found that 115 carers (18%) travelled to a break that was out with the local authority area they reside in.

Communications, information services, networks and events

The aim of our communications and events work is to increase all key stakeholders' access to relevant, timely and accurate information about short breaks for unpaid carers, and to promote the role that Shared Care Scotland plays in supporting short break provision in Scotland.

Key areas of work include: management and development of our online short break information service (OSBIS); provision of enquiry & information services; development of alliances & partnerships with organisations that share our objectives; membership support; organisational brand, marketing & stakeholder communications and policy & public affairs work.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Carers Act:

During the year we contributed to various events, working groups and consultations on the Carers (Scotland) Act 2016 and were particularly involved in the development of regulations and guidance on the new Short Breaks Services Statements. As well as producing a position paper setting out our expectations of these statements, we also hosted a 'Think Tank' group composed of Health and Social Care Partnership managers who worked together to co-produce a template statement and practice guidance. The 'Making a Statement' report will be completed in June 2018 in good time to influence the preparation of local statements which have to be published by 31 December 2018.

To coincide with the launch of the Act on 1 April 2018, we also worked with our National Carer Organisation (NCO) partners to produce a comprehensive Carers Act Communications Toolkit. The toolkit was circulated widely to help local organisations promote the legislation through their networks using template information and press releases, pre-written social media content and signposting to other sources of support.

Other communication activities and events during the year included:

- Regular e-bulletins were issued as planned every two months. At the end of March 2018 the e-bulletin was being circulated to 1,700 people with an open rate of between 22-29%
- Both our main website and Respality website underwent a re-design to make the user experience much simpler and more intuitive
- We held two successful Sharing Practice Network events with Health and Social Care Partnership (HSCP) lead officers, one in Kilmarnock hosted by East Ayrshire HSCP and the other in Dundee hosted by Dundee HSCP
- Our Short Break Information Providers network is now an established group and we held two events with the network during the year. We expect the new duties on HSCPs to provide local information services for carers, and to publish Short Breaks Service Statements, will generate further interest in this network
- The Yard project in Edinburgh hosted our 2nd Service Manager's network meeting. This network is for managers working in third sector services providing short breaks and leisure opportunities to disabled children and young people
- As original members of the Scottish Young Carers Festival (SYCF) Steering Group, we were involved with the 10th SYCF held once again at the Broomlee Centre in the Scottish Borders
- With help from colleagues from Lanarkshire Carers Centre, our AGM event in Coatbridge included a 'Community Soup' workshop where delegates pitched their ideas for growing Respality in the local area
- Together with the Short Breaks Fund, we held a Time to Live (TTL) Summit that brought together TTL delivery partners from around Scotland to share their learning
- We led a session on short breaks at the Scottish Parliament Cross Party Group on Unpaid Carers. We used the occasion to illustrate the benefits of short break brokerage support, the value of personalised short break solutions and how this achieves better outcomes for all

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Enquiries Service

Our telephone enquiry service is designed to provide more in-depth help to those people who can't find what they're looking for on our online database, or who may be unsure about how to source and arrange a break, or where to go for further assistance. We aim to respond to enquiries within 10 days although this can take longer for more complex cases.

During the year we supported 104 enquirers with their information requests. We received requests from 22 local authority areas. Most of our enquiries came from unpaid carers/family (70%) with information on funding short breaks, and help with finding services being the most common reason for contact. This year we have seen a noticeable increase in people enquiring about specialist or dedicated respite accommodation. Enquirers were also interested in finding accessible hotels, guest houses, and self-catering accommodation and information about supported leisure and holiday provision was also popular. 42% of those making enquiries found out about Shared Care Scotland from a web search and 27% came via a referral from a disability or carer support organisation.

100% of those using our enquiry service who completed our feedback questionnaire reported that they would recommend our service.

International links

Following from our successful hosting of the 10th International Short Breaks Conference in Edinburgh in 2016, our Chief Executive has been assisting the next hosts, Iceland, with their preparations. The full ISBA committee also met in Copenhagen in September to review policies and future plans.

Following on from our ISBA conference, we arranged a study tour for a group of practitioners from Poland who were able to visit various short break providers in Glasgow, Edinburgh and Dundee. We also arranged a meeting with Scottish government officials to provide our visitors with some policy context.

Policy strategy and partnership working

Shared Care Scotland staff continued to contribute their knowledge and experience through involvement with a variety of working groups.

During the year these included:

- Carers (Scotland) Act 2016:
 - Implementation Monitoring Group
 - Short Breaks Working Group
 - Finance Working Group
 - Monitoring & Evaluation Working Group
- Social Services Strategic Forum
- Carers Parliament Working Group
- Scottish Young Carers Festival Advisory Group
- Disabled Children and Young People Advisory Group
- Scotland's Funders Forum and Funders Forum Frontline
- International Short Break Association

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

National Carer Organisations

Shared Care Scotland is a member of the National Carer Organisation (NCO) coalition. This group is comprised of national organisations that share a common aim to promote the development of policy and practice to improve the lives of unpaid carers.

The NCO group comprises the following organisations:

- The Carers Trust
- The Scottish Young Carers Services Alliance which is hosted within the Carers Trust
- Carers Scotland
- The Coalition of Carers in Scotland - VOCAL is the managing agent for COCIS
- Minority Ethnic Carers of Older People Project (MECOPP)
- Crossroads Caring Scotland
- Shared Care Scotland

Shared Care Scotland is also represented on the NCO Policy Group, a sub group which leads on coordinating NCO contributions to legislation and policy development.

Governance and operations

The aim of our governance and operations is to provide Shared Care Scotland with effective leadership and direction and monitor progress against our mission, vision, and outcomes

Key areas of work include: strategy & organisational development; financial accountability; risk management. On the operational side this work includes budget and financial monitoring, development of office systems and policies, safe and efficient working environs, IT support, information management, health and safety.

Governance and Management

Our key priorities during the year included:

- Design and implement a new performance management system across work streams and clearly connected to our strategic outcomes framework 2017-20
- Secure core funding from the Scottish Government
- Secure continued funding for the Short Breaks Fund and Respite
- Continue to monitor and mitigate any risks to Shared Care Scotland
- Appoint two new Directors
- Prepare for GDPR (effective 28th May 2018)

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Shared Care Scotland is also represented on the NCO Policy Group, a sub group which leads on coordinating NCO contributions to legislation and policy development.

Governance and operations

The aim of our governance and operations is to provide Shared Care Scotland with effective leadership and direction and monitor progress against our mission, vision, and outcomes

Key areas of work include: strategy & organisational development; financial accountability; risk management. On the operational side this work includes budget and financial monitoring, development of office systems and policies, safe and efficient working environs, IT support, information management, health and safety.

Governance and Management

Our key priorities during the year included:

- Design and implement a new performance management system across work streams and clearly connected to our strategic outcomes framework 2017-20
- Secure core funding from the Scottish Government
- Secure continued funding for the Short Breaks Fund and Respite
- Continue to monitor and mitigate any risks to Shared Care Scotland
- Appoint two new Directors
- Prepare for GDPR (effective 28th May 2018)

Performance Management

Our work is now planned around four main work streams – Communications, Events & Information Services – Short Breaks Fund – Respite – Governance & Operations. Working to a schedule we now have a more robust process for developing, monitoring and reviewing our plans, and for ensuring our work is closely aligned with our Strategic Outcomes Framework. Each member of staff has been issued with a personalised folder which contains their individual annual work plan, our Strategic Outcomes, 2017-20 Priorities as well as our Mission & Vision statement.

Funding

During the year we applied for and were successful in obtaining a further year of core funding from Scottish Government with agreement in principle for a further two years beyond this.

Respite funding was also secured for a further year and we also received funding to continue the third sector Short Breaks Fund.

Implementation of our Risk Analysis framework

Our Risk Analysis Framework is being used by the Business and Finance Committee to monitor Shared Care Scotland's exposure to any financial, operational and environmental risks. The framework and action plan is reviewed annually.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Changes in Staff

Gill Brittle, Respite Developer, retired from Shared Care Scotland in June 2017. Gill was replaced by Kerry Donaghy. Kerry has worked within the third sector for several years now and joins us from PKAVS Carers Hub where she was employed as an Adult Carers Support Worker.

Kate Hogarth's job title has been changed from Communications Developer to Communications Manager. Our communications activities are now a distinct and important part of our work here at Shared Care Scotland and the change of job title recognises this.

Board Appointments

Laura Bannerman and Pauline Knox were appointed to the Board at the 2016/17 AGM.

Rhona Graham and Moira Oliphant were co-opted on to the Board pending their formal nomination at our 2017/18 AGM event.

Moira retired from the Scottish Government in 2017 after a 37 year career in various departments. Her last post was head of the Carers Unit with responsibility for policy regarding adult and young carers, most recently the Carers Act.

Rhona is currently working as the Care Manager at Badaguish Holiday Care Lodge, near Aviemore, which provides short outdoor activity breaks for people who have a learning disability. Prior to this she had many years' experience working in a Healthcare setting as Team Lead for the Children and Young People's Physiotherapy Service in NHS Fife as well as a year working in the Training and Consultancy team for Thistle Foundation in Edinburgh.

Short Breaks Fund

Shared Care Scotland administers the third sector Short Breaks Fund on behalf of the Scottish Government. Decisions about funding are taken by two independent Grants Advisory Panels made up of individuals who bring a wealth of experience as grant-makers, service providers, and personal experience of caring. The Panel is assisted by our Grants team and also by a group of independent assessors who produce summary reports for each application based on our assessment criteria. The Board is extremely grateful for the help received and especially grateful to our Panel Chairs - Keith Wimbles, Chief Executive, Voluntary Action Fund, and Mary Craig, formerly Chief Executive of the Lloyds TSB Foundation for Scotland. Keith has indicated that he will be standing down from the role in 2018.

Annual General Meeting

Our 2016/17 AGM took place in November in Coatbridge. On this occasion we arranged the AGM business around a 'Community Soup' format which challenged delegates to work in small groups to generate ideas to expand Respite in the Lanarkshire area. The Community Soup model is a blend of two ideas - crowd funding and community-based development - and is designed to promote creativity, collaboration and entrepreneurship. The ideas generated from our event were fed back to the Lanarkshire Carers Centre staff responsible for Respite.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Financial Review

At 31st March 2018 Shared Care Scotland's expenditure for the year was £335,122. The income for the year was £389,736, which leaves a surplus of £54,614.

Our unrestricted funds are £151,436. General Funds increased from £59,972 to £65,803. Our Designated Funds were increased by the Board by a further £10,000 to £85,633 to allow for implementing the Reserves Policy which states that reserves should allow Shared Care Scotland to continue to operate for up to six months if funding is withdrawn.

40% of our income from Scottish Government is in the form of a Section 10 grant for core activity and the remainder is for project related activity including administering the third sector Short Breaks Fund and Respite. The money received for the Short Breaks Fund includes staff salaries and employment costs, assessment fees, learning programmes, evaluation and a proportionate contribution to overheads. A flat rate management fee of £11,124 is charged for managing the fund and this contributes towards management time and other staff inputs. Of the remaining income, £40,000 was received from Scottish Government for delivery of our Respite project.

We applied for and were successful in securing a further year of core funding which will take us up to 31st March 2019. The level of grant will however remain at 2011 levels which will require careful financial management to ensure we live within our means.

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

As reported in last year's financial statement, we have an outstanding debt with HMRC in respect of missing employer NI contributions. This came to light when we transferred our pension to Royal London and was due to an error made by our payroll service. HMRC were immediately notified and we are still waiting on confirmation of the amount owed. We expect this to be in the region of £10,000.

Reserves Policy

The purpose of the Reserves Policy is to ensure 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 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 for core staff beyond the end of any funding.

At the 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 large grants and these often take up to six months from application to decision.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

Risk Management

A Risk Assessment framework is used to assess and mitigate risk and this will be reviewed annually.

Monitoring and Evaluation

We understand the importance of providing accurate, reliable and meaningful information to our members, wider stakeholders and funders on our performance. We consider carefully how best to report on each area of work we are taking forward and when we think necessary we involve external people in evaluating the impact of this work. The results of our monitoring and evaluation are provided throughout this report.

A detailed annual work plan and budget is published in February for the year ahead – April to March – and this informs the forward job plans for each member of Shared Care Scotland staff. The key objectives of the work plan are published on our website. The Board and the Business and Finance Committee is responsible for monitoring the strategy and work plan.

Shared Care Scotland's Annual Report is published in November each year to coincide with the Annual General Meeting.

The national conference, AGM, our website/social media developments and our involvement with local events all provide opportunities for people to input to and influence the future direction of Shared Care Scotland.

Key management personnel remuneration

The key management personnel of the charity is Don Williamson, the Chief Executive.

Details of all monies paid to directors and related party transactions are disclosed in notes 3 and 10 to the accounts.

SHARED CARE SCOTLAND

REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2018

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

Philip Bryers	Chair, Company Secretary
Stephen Chalmers	Deputy Chair
Margaret Petherbridge	Deputy Chair
David Eade	Treasurer
Susan Barnard	(Resigned October 2018)
John Leggate	(Resigned November 2017)
Silvie MacKenzie	(Resigned November 2017)
Penny Stafford	
Laura Bannerman	(Appointed December 2017)
Pauline Knox	(Appointed December 2017)

Advisers

Louise Morgan (Young Carers)

Chief Executive

Don Williamson

Communications Developer

Kate Hogarth
Administrator
Lesley Gudgeon

Short Breaks Fund Manager

Ellie Sandercock

Short Breaks Fund Evidence and Learning Developer

Gary Waddell

Short Breaks Fund Grants Officer

Amanda Moffat

Respitality Developer

Kerry Donaghy

Auditors

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

Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME194JQ

SHARED CARE SCOTLAND

STATEMENT OF DIRECTORS RESPONSIBILITIES

For the Year Ended 31st March 2018

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.

SHARED CARE SCOTLAND

STATEMENT OF DIRECTORS RESPONSIBILITIES (CONTINUED)

For the Year Ended 31st March 2018

Auditors

In accordance with section 485 of the Companies Act 2006, a resolution proposing that Thomson Cooper be reappointed as auditors to the Charity will be put at the Annual General Meeting.

Approved by the Board of Directors and signed on its behalf by:

Don Williamson
Chief Executive

Philip Bryers
Chair

11 December 2018

SHARED CARE SCOTLAND
INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS OF SHARED CARE SCOTLAND

Opinion

We have audited the financial statements of Shared Care Scotland (the 'company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and 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 FRS 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 company's affairs as at 31 March 2018 and of its profit 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 (as amended).

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 company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

SHARED CARE SCOTLAND
INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS OF SHARED CARE SCOTLAND

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements

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 where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement set out on page 11, 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 company'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 company or to cease operations, or have no realistic alternative but to do so.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity'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 Trustee 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 members and trustees 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 charity, the charity's members as a body and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

Dunfermline

11 December 2018

SHARED CARE SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

For the Year Ended 31st March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income:					
<i>Donations and legacies:</i>					
Donations		-	-	-	-
Donated Services	6	29,366	50,173	79,539	105,995
<i>Charitable Activities:</i>					
Grants Receivable	5	158,000	40,000	198,000	210,922
Other Income	5	16,257	172,501	188,758	335,562
<i>Other Trading Activities:</i>					
Income from property	7	-	2,660	2,660	4,820
Investment Income	4	16	302	318	266
Total Income		203,639	265,636	469,275	657,565
Expenditure on:					
<i>Raising funds</i>		5,274	2,769	8,043	19,622
<i>Charitable Activities</i>		189,887	216,731	406,618	554,283
Total expenditure	9	195,161	219,500	414,661	573,905
Net income/(expenditure)		8,478	46,136	54,614	83,660
Other recognised gains/(losses)		-	-	-	-
Transfer between funds		7,353	(7,353)	-	-
Net movement in funds		15,831	38,783	54,614	83,660
Reconciliation of Funds					
Total funds brought forward		135,605	175,768	311,373	227,713
Total funds carried forward	17	151,436	214,551	365,987	311,373

The Statement of Financial activities includes all gains and losses in the year.

All income and expenditure derives from continuing activities.

SHARED CARE SCOTLAND

BALANCE SHEET

As at 31st March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	As at 31/03/18 £	As at 31/03/17 £
Fixed Assets					
Intangible Assets	12	-	-	-	913
Tangible Assets	13	3,985	880	4,865	6,036
		3,985	880	4,865	6,949
Current Assets					
Debtors	14	2,273	907	3,180	2,750
Cash at Bank and in Hand		164,130	1,593,643	1,757,773	1,684,954
		166,403	1,594,550	1,760,953	1,687,704
Creditors: amounts falling due within one year	15	26,305	1,373,526	1,399,831	1,383,280
		140,098	221,024	361,122	304,424
Net Current Assets					
		144,083	221,904	365,987	311,373
Net Assets					
Unrestricted Funds					
General Fund	16	65,803	-	65,803	59,972
Designated Fund	16	85,633	-	85,633	75,633
Restricted Funds					
	16	-	214,551	214,551	175,768
Total Funds					
		151,436	214,551	365,987	311,373

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime within Part 15 of the Companies Act 2006 and with FRS 102.

The financial statements were approved and authorised for issue by the Board of Directors on 11 December 2018 and signed on its behalf by:

DIRECTOR Philip Bryers

TREASURER David Eade

The notes on pages 28 to 39 form part of these accounts

Company Number SC161033

SHARED CARE SCOTLAND
STATEMENT OF CASH FLOWS
As at 31st March 2018

	Notes	2018 £	2017 £
Cash used in operating activities	18	<u>73,450</u>	<u>286,690</u>
Cash flows from investing activities:			
Interest income		318	266
Purchase of tangible fixed assets		<u>(949)</u>	<u>(1,952)</u>
Cash provided by (used in) investing activities		<u>(631)</u>	<u>(1,686)</u>
Increase/(decrease) in cash and cash equivalents in the year		<u>72,819</u>	<u>285,004</u>
Cash and cash equivalents at the beginning of the year		<u>1,684,954</u>	<u>1,399,950</u>
Total cash and cash equivalents at the end of the year		<u><u>1,757,773</u></u>	<u><u>1,684,954</u></u>

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS

For the Year Ended 31st March 2018

1. Accounting Policies

The principal accounting policies are summarised below.

1.1 Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The financial statements are prepared in sterling which is the functional currency of the charity.

1.2 Funds Structure

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 note 16.

1.3 Income recognition

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.

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

1.3 Income recognition (continued)

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.

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.

1.4 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.5 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 note 8.

1.6 Costs of raising funds

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

1.7 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 note 9.

1.8 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.

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

1.9 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

1.10 Leasing

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

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.

2. 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.

3. 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 (2017: £nil). Expenses paid to the trustees in the year totalled £902 (2017: £518) and represented payments made to 6 trustees (2017: 6) in respect of travel expenses.

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

4. Investment Income

	2018	2017
	£	£
Interest on Cash Deposits	318	266

5. Income from charitable activities

	2018	2017
	£	£
Scottish Executive Section 10 Grant	158,000	158,000
Core Grant Funding Section 16b Grant	-	3,000
Respite Funding	40,000	52,922
Better Breaks & Creative Breaks Expenses Recharged	172,501	180,088
Management Charges	16,087	15,747
Income from International Conference	-	136,447
Other Income	170	280
	<u>386,758</u>	<u>546,484</u>

Income from charitable activities was £386,758 (2017 - £546,484) of which £163,133 (2017 - £174,027) was attributable to unrestricted and £223,625 (2017 - £372,457) was attributable to restricted funds.

6. Income from donated services

	2018	2017
	£	£
Google Adwords	29,366	73,366
Respite Accommodation	50,173	32,629
	<u>79,539</u>	<u>105,995</u>

Income from donated services was £79,539 (2017 - £105,995), of which £29,366 (2017 - £73,366) was attributable to unrestricted funds and £50,173 (2017 - £32,629) attributable to restricted funds.

7. Income from other trading activities

	2018	2017
	£	£
Pitlochry Cottage Income	<u>2,660</u>	<u>4,820</u>

Income from other trading activities was £2,660 (2017 - £4,820), of which all was attributable to restricted funds.

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

8. Allocation of Governance and Support Costs

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 (see note 9). Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	Basis of Apportionment £	Total Allocated £	Governance Related £	Other Support Costs £
Rent, Rates & Office Costs	Direct	15,042	-	15,042
Postage & Telephone	Direct	752	752	-
Depreciation	Direct	3,033	-	3,033
Professional Fees	Direct	5,328	5,328	-
Audit Fees	Direct	7,302	7,302	-
Bank Charges	Direct	435	-	435
		<hr/>		
		31,892	13,382	18,510

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

9. Analysis of expenditure on charitable activities

	Direct Activities	Short Breaks	Respitality	ISBA Conference	2018 Total	2017 Total
	£	£	£	£	£	£
Staff costs	120,332	104,251	19,596	-	244,179	241,698
Staff expenses	5,921	3,655	848	11	10,435	12,120
Conferences & training	3,657	4,130	4,782	-	12,569	120,631
Volunteer expenses	(18)	128	-	-	110	2,641
Subscriptions	1,314	121	5	-	1,440	940
I.T. costs	3,321	4,532	1,531	-	9,384	8,756
Stationery, printing & photocopying	746	1,020	250	-	2,016	2,194
Professional Fees	6,698	558	754	-	8,010	18,302
Respitality	-	-	55,352	-	55,352	39,997
Website development	662	40	1,163	-	1,865	2,595
Campaign & communication	34,640	324	2,445	-	37,409	92,988
Governance costs (note 8)	7,365	5,458	559	-	13,382	11,810
Support costs (note 8)	9,243	6,858	2,409	-	18,510	19,233
	193,881	131,075	89,694	11	414,661	573,905

In 2018, the expenditure on charitable activities was £414,661 (2017 - £573,905) of which £195,161 (2017 - £222,346) was expenditure from unrestricted funds and £219,500 (2017 - £351,559) was expenditure on restricted funds.

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

10. Net Income for the year

This is stated after charging:

	2018	2017
	£	£
Depreciation	3,033	4,197
Auditors' Remuneration	7,302	5,592
	<u>10,335</u>	<u>9,792</u>

11. Analysis of staff costs and remuneration of key management personnel

	2018	2017
	£	£
Salaries and wages	197,426	196,559
Group Life Assurance	461	91
Social security costs	16,271	16,340
Pension costs	30,021	28,708
	<u>244,179</u>	<u>241,698</u>

No employees received emoluments in excess of £60,000 in the year (2017 – None).

The average number of employees during the year was 1 chief executive (2017 – 1) and 7 administrative members of staff (2017 – 7).

The charity was liable for contributions to employees' personal pension plans totalling £30,021 (2017 - £28,708) in the year. At 31 March 2018, outstanding contributions totalled £2,970 (2017 - £2,528).

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 £56,967 (2017 - £56,115).

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

12. Intangible Fixed Assets

	Development Costs £
Cost	
As at 1st April 2017	49,888
Additions	-
Disposals	-
	<hr/>
As at 31st March 2018	<u>49,888</u>
Amortisation	
As at 1st April 2017	48,975
Charge for Year	913
	<hr/>
As at 31st March 2018	<u>49,888</u>
Net Book Value	
As at 31st March 2018	<hr/> <u>-</u>
As at 31st March 2017	<hr/> <u>913</u>

13. Tangible Fixed Assets

	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
As at 1st April 2017	17,773	4,685	16,043	38,501
Additions	-	-	949	949
As at 31st March 2018	<hr/>	<hr/>	<hr/>	<hr/>
	<u>17,773</u>	<u>4,685</u>	<u>16,992</u>	<u>39,450</u>
Accumulated Depreciation				
As at 1st April 2017	15,496	4,382	12,587	32,465
Charge for Year	568	78	1,474	2,120
As at 31st March 2018	<hr/>	<hr/>	<hr/>	<hr/>
	<u>16,064</u>	<u>4,460</u>	<u>14,061</u>	<u>34,585</u>
Net Book Value				
As at 31st March 2018	<hr/>	<hr/>	<hr/>	<hr/>
	<u>1,709</u>	<u>225</u>	<u>2,931</u>	<u>4,865</u>
As at 31st March 2017	<hr/>	<hr/>	<hr/>	<hr/>
	<u>2,277</u>	<u>303</u>	<u>3,456</u>	<u>6,036</u>

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

14. Debtors					
				2018	2017
				£	£
Other Debtors				3,180	2,750
				<hr/>	<hr/>
15. Creditors: amounts falling due within one year					
				2018	2017
				£	£
Trade Creditors				2,390	1,337
Taxation and Social Security Costs				15,436	15,412
Other Creditors				1,382,005	1,366,531
				<hr/>	<hr/>
				1,399,831	1,383,280
				<hr/>	<hr/>
16. Analysis of charitable funds					
	At 1 April	Income	Transfers	Expenditure	At 31 March
	2017				2018
	£	£	£	£	£
Restricted Funds	175,768	265,636	(7,353)	(219,500)	214,551
Unrestricted Funds					
General Funds	59,972	174,273	(2,647)	(165,795)	65,803
Designated Funds	75,633	-	10,000	-	85,633
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	311,373	389,736	-	(335,122)	365,987
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Purpose of unrestricted fund

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

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

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

16. *Analysis of charitable funds (continued)*

Analysis of restricted funds

	At 1 April 2017	Income	Transfers	Expenditure	At 31 March 2018
	£	£	£	£	£
Short Breaks Fund	128,671	172,739	-	(131,075)	170,335
Respite	41,014	92,897	-	(89,695)	44,216
Website	(2,087)	-	806	1,281	-
International Conference	8,170	-	(8,159)	(11)	-
	<u>175,768</u>	<u>265,636</u>	<u>(7,353)</u>	<u>(219,500)</u>	<u>214,551</u>

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.
Respite	Funded by Scottish Government to pilot the development of respite 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.
Section 16b grant funding (website)	Funded by Scottish Government for the upgrading of the online short breaks directory and for ongoing promotion of the directory.
International Conference	Funding contribution from Scottish Government to help with Shared Care Scotland's planning and delivery of costs for the 2016 International Short Breaks Conference in Edinburgh.

SHARED CARE SCOTLAND

NOTES TO THE ACCOUNTS (CONTINUED)

For the Year Ended 31st March 2018

17. Analysis of Net Assets between funds

	Unrestricted General £	Restricted £	Unrestricted Designated £	Total £
Fixed Assets	3,985	880	-	4,865
Current Assets	88,123	1,587,197	85,633	1,760,953
Current Liabilities	(26,305)	(1,373,526)	-	(1,399,831)
Net Assets at 31 March 2018	<u>65,803</u>	<u>214,551</u>	<u>85,633</u>	<u>365,987</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2018 £	2017 £
Cash flows from operating activities:		
Net Movement in Funds	54,614	83,660
Add Back Depreciation Charge	3,033	4,197
Investment Income	(318)	(266)
Decrease/(Increase) in Debtors	(430)	870
Increase/(Decrease) in Creditors	16,551	198,229
Net cash used in operating activities	<u>73,450</u>	<u>286,690</u>

19. Movement in Funds

The company acts as Agent on behalf of the Scottish Government to administer the Short Breaks Fund. The fund is split into the Creative Breaks Fund and the Better Breaks Fund.

During the year ended 31 March 2018, the company received £2,300,000 (2017 - £2,300,000) of funding.

During the year, the charity awarded grants totalling £2,099,737 (2017 - £2,138,012) in respect of these funds. Included in this was £143,165 (2017 - £98,058) of Short Break fund grants from the two years ended 31 March 2018, which were refunded and subsequently paid out in 2017/2018.

20. Control

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

SHARED CARE SCOTLAND

DETAILED INCOME AND EXPENDITURE ACCOUNT

For the Year Ended 31st March 2018

Income	£	Year to 31/03/18 £	£	Year to 31/03/17 £
Scottish Government Grants	158,000		158,000	
Other Grants	40,000		55,922	
Bank Interest	318		266	
Expenses Recharged	172,501		180,088	
International Conference	-		67,284	
Income from Donated Services	79,539		105,995	
Other Income	2,830		74,263	
Management Charges	16,087		15,747	
		<u>469,275</u>	<u>657,565</u>	657,565
Administrative Expenses				
Staff Costs	244,179		241,698	
Staff Expenses	10,435		12,120	
Conferences and Training	12,569		120,631	
Volunteer Expense	110		2,641	
Rent, Rates and Office Costs	15,042		14,567	
Subscription and Conference Fees	1,440		940	
Bank Charges	435		469	
IT Costs	9,384		8,756	
Depreciation	3,033		4,197	
Website Development	1,865		2,595	
Residentiality	55,352		39,997	
Campaign and Communication	37,409		92,988	
Accountancy Fees	7,302		5,592	
Professional Fees	13,338		22,657	
Postage and Telephone	752		1,863	
Stationery, Printing and Photocopying	2,016		2,194	
		<u>414,661</u>	<u>573,905</u>	573,905
Surplus/(Deficit) for the Year		<u>54,614</u>	<u>83,660</u>	83,660