

Charity Registration No. SC005315 (Scotland)

Company Registration No. SC161033 (Scotland)

SHARED CARE SCOTLAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

SHARED CARE SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors

Mr P Bryers
Mr S Chalmers
Ms M Petherbridge
Mr D Eade
Ms P Stafford
Ms L Bannerman
Ms P Knox
Mrs M Oliphant (Appointed 11 December 2018)
Ms R Graham (Appointed 11 December 2018)

Secretary

Mr P Bryers

Charity number (Scotland)

SC005315

Company number

SC161033

Registered office

Dunfermline Business Centre
Izatt Avenue
Dunfermline
KY11 3BZ

SHARED CARE SCOTLAND

CONTENTS

	Page
Director's report	1 - 19
Independent auditor's report	20 - 22
Statement of financial activities	23
Balance sheet	24
Statement of cash flows	25
Notes to the financial statements	26 - 38

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

The directors present their report and financial statements for the year ended 31 March 2019.

Chair's introduction

I am happy to commend this report for your attention. I'm sure you will find it informative, interesting and – hopefully – inspirational. Shared Care Scotland has come a long way since its inception and the opportunities for carers to access short breaks from their caring responsibilities are as good now as they have ever been. But the number of carers keeps growing and we are nowhere near achieving the ideal of making available to all carers the levels of service they require – and richly deserve. So there is still a need for the promotional work which has been the keynote of Shared Care Scotland for so many years.

I have been struck during the past year by the power of social media. Shared Care Scotland has worked hard to make full use of the opportunities it presents and – like many others – I appreciate the regular short clips on Facebook and Twitter highlighting some of the good news stories generated by the Scottish Government's Short Breaks Fund and by Respiteability. It is good to be reminded of the human stories behind the statistics.

Shared Care Scotland has recently published Short breaks for carers: a scoping review in association with the Wales Centre for Ageing and Dementia Research, School of Health Sciences, Bangor University. This does not feature in this annual report as it is work undertaken after the year to which the report refers, but I mention it because it gives us, for the first time, a comprehensive record of published research on the impact of short breaks for carers. It confirms what Shared Care Scotland has always asserted – that short breaks are a vital part of the support carers need. With the upcoming political challenges, and probable changes, facing Scotland we must never allow this to be forgotten.

As always, I place on record my appreciation of the work of our small staff team and of the role played by my fellow Board members over the past year. Without the effort and commitment of them all Shared Care Scotland would not exist.

Philip Bryers

Chairman

11 December 2019

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

The Directors present their report and financial statements of the charity for the year ended 31 March 2019. 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 30 years' experience we aim to play a leading role in promoting and supporting better breaks for all.

Objectives and activities

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 Respality project working with Scotland's hospitality sector to increase the availability of breaks for carers

We are committed to collaborative working in the pursuit of our mission, 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

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Making a Difference

Our work over the next 3-years (2017-20) 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 2018 to March 2019. 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 2018-19.

Over the following pages you'll find a brief review of our activities over the past 12 months which I hope provides a useful insight into the depth and breadth of our work here at Shared Care Scotland.

As ever, this has been a very busy and productive year. From our work on developing a new logic model for the Short Breaks Fund and the rebranding of our Respite programme, to the full programme of events including our Access All Areas national conference, the series of Short Breaks Statement Think Tank workshops, and our participation at Independent Living Scotland 2018 – the team here at Shared Care Scotland have been working at full stretch.

With the help of Bangor University, we were also able to undertake a scoping review to map and summarise the available research on short breaks (respite care). This will help strengthen the evidence base for respite and also highlight gaps in our knowledge that need addressed. We also started to make plans to research the quality and availability of holiday activity provision for disabled children and their families. This will be carried out over the summer and autumn of 2019. The challenges of commissioning short break services and balancing demand and availability will also be explored in 2019.

We are committed to this work because we believe passionately that carers deserve the best support possible. We also believe that collaboration is key and we are grateful to all those who have worked with us during 2018-19, who are similarly dedicated to do what they can to make a difference. We very much appreciate your support and we look forward to working together in 2019-20.

Don Williamson
Chief Executive

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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.

Highlights and Achievements

The Short Breaks Fund supports the Third Sector to develop and grow the diversity of short breaks that carers and the people they care for can benefit from.

Short Breaks Fund	Value of applications	Value of awarded grants	Average grant	No of carer breaks supported
Better Breaks 2018/19	£1,920,383	£1,078,017	£15,623	6,771
Creative Breaks 2018/19	£1,210,317	£526,403	£10,966	2,895
Time to Live 2018/19	*£492,252	£512,834	N/A	2,239

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

Better Breaks 2018-19: The Better Breaks funding year runs from 1st April to 31st March. A total of £1,078,017 was awarded to 69 projects providing short breaks for disabled children and young people (under 20) and their carers. Research has shown that there is a lack of holiday activity provision for disabled children and young people and many of the funded projects were designed specifically to address this inequality and provide opportunities for disabled children and young people to have fun and grow, to ensure they are not isolated and excluded from society, whilst carers, including sibling carers, have the opportunity to have a break from caring and focus on themselves and other family members. An estimated 6,771 carers and 4,516 disabled children and young people will benefit from this funding.

Better Breaks funded Parents Inclusion Network in Dumfries to offer a programme of activities for families during the school holiday period.

“Absolutely awesome that we could relax and take part in an activity together. Thank you so much, we will remember this for a long time.”

Creative Breaks 2018-19: A total of £526,403 was awarded to 48 projects providing short breaks for disabled adults and their carers. As in previous years, grants were awarded for a wide range of activity throughout Scotland, ranging from a respite activity programme for young carers in the Highlands, allowing them to focus on their own health and wellbeing to help them sustain their caring role, to a project operating throughout The Lothians that promotes social inclusion by enabling adults with a learning disability to attend live events in their community by pairing them one on one with a like-minded volunteer. An estimated 2,895 carers and 2,255 disabled adults will benefit from Creative Breaks funding.

Creative Breaks funded Getting Better Together in Shotts to deliver a carers evening service to help reduce isolation and stress.

“I now know that I’m not alone and not the only person feeling the way I do. It was great to speak to people who truly understand how I am feeling. It also helped me put my feelings into perspective.”

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Time to Live 2018/19: 30 awards were made to our partner organisations, covering each of the 32 local authority areas, to deliver micro grant schemes for carers of adults (aged 21 years and over) and young carers (caring for adults or children), to enable them to take a short break that best meets their needs. These micro grants can be used for a wide variety of activities such as taking violin lessons, having a theatre trip and overnight stay, buying fishing equipment, attending an upholstery and French polishing course the list is endless. Our Time to Live partners consistently tell us that this fund is a life line to carers; a small amount of money makes an enormous difference to a carer's well-being. A total of £512,834 was awarded, enabling an estimated 2,239 carers and 1,966 cared for people to access a short break.

Carers of East Lothian provided funding to a carer to attend Pilates and body balance classes.

"These classes are just for me. I can feel my mind and body relax and I can zone out all my worries. These classes are "my time". I am focussed on my breathing and this helps me relax and I use these techniques every day. At the end of the classes I feel really relaxed and more able to cope (with my caring role)."

Logic Model and Evaluation Framework: The Short Breaks Fund has been in operation since 2010, and although it has evolved over the years, and continues to perform well, a decision was taken in the last financial year to revisit the original vision for the Fund in light of the changing political and financial environment within which the Third Sector operates.

Evaluation Support Scotland was engaged to support the Short Breaks Fund team, and other stakeholders, to develop a clear logic model to inform the future direction and operation of the Fund. A new, and more effective evaluation framework, will enable us to better demonstrate the significant positive impact of the fund on unpaid carers and the people they care for. This will be implemented in the new financial year.

Funder Plus: the SBF team has identified that there are potential applicants to our funding programme that may require not only grant funding, but additional support to improve their capacity, enabling them to increase and improve support for those who access their services. As a result the team has designed a broader programme of support, Funder Plus, which will be implemented in the new financial year.

Outreach and Development

- Better Breaks workshops were held in three locations – Edinburgh, Glasgow, and Inverness with 40 attendees in total.
- Creative Breaks workshops were held in two locations – Edinburgh and Glasgow, with 33 attendees in total. A Creative Breaks webinar was also delivered, with 4 people attending.

The feedback from the above workshops was extremely positive, in both surveys 90% stated that the workshops were helpful and good value for time, and 80% stated that the chance to connect with other organisations and talk about projects was very worthwhile.

Some quotes from delegates that attended the workshops included,

"the workshop gave me a greater understanding of the fund and the application form and process" "I have had a grant before however I try to attend the workshops so that I can refresh my knowledge check if there are any changes to the paperwork"

"It would be helpful to have an example of an application that scored high and was awarded funding" "In future workshops I would find it really helpful if we had an example of how to write a good outcome"

The feedback from those who attended the five logic model workshops was also very positive, with participants reporting that it was useful to revisit the original aims and objectives of the fund and agree the purpose and the value of the fund going forward. Participants also reported that it was helpful to get much more clarity on what should be evaluated and why.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

We engaged an external consultant to undertake analysis of the last three years of Creative Breaks and Better Breaks grant distribution. The analysis identified the percentage of overall grant funding awarded per geographical area against the percentage of carers in that area, based on the last census data. The analysis further identified the geographical distribution of applications received, the funding requested and the grant awarded. This analysis has allowed us to target “cold spots” and encourage applications from these areas. This information was shared with Scottish Government and also the Family Fund.

The team also attended a number of Funding Fayres to raise the profile of the Short Breaks Fund, particularly in the geographical “cold spots”.

Shared Care Scotland and the Family Fund met to review joint working to ensure all four strands of the Short Breaks Fund were being delivered across Scotland, particularly within the identified geographical “cold spots”. A plan of action was agreed and this will be implemented in the new financial year.

We were also pleased to share our learning from operating the grants programmes with the Scottish Government’s Young Carers Grant Working Group.

Respite

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

Key areas of work include: development and support activities to assist our Respite 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 Respite brand.

The post of Respite Developer was established in January 2015 and is currently funded until the end of March 2020. This report is an extract from the more in-depth end-of-year report published in February 2019 and presents the findings, results and costs of the project between January 2018 until March 2019 against the targets and deliverables agreed between Scottish Government and Shared Care Scotland.

Background

Respite (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 Respite presence.

Respite in Scotland

Respite has been developed in Scotland using a social franchise 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 Respite to be moulded around the capacity of their organisation and the needs of the carers they support.

Respite 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.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Highlights and Achievements

- 1,149 carers and 805 companions have received a break through Respitality in 2018-19. Of those companions, 272 were the cared for person (34%).
- The most popular reason for taking a break was as a “one off break” (80%). Other reasons included “regular break”, “rediscovering a hobby”, “starting a new hobby” and “bonding with other carers”.
- Respitality was mainly accessed by carers between the age of 25 and 64 (68%)
- Of the mileage known, the majority of breaks with Respitality were taken within a 19 mile radius of where the carer resides (75%)
- The number of carers accessing Respitality has (on average) increased every year by 46%
- In four years, 2,156 carers and 1,745 companions have received a short break through Respitality.

Breaks taken in 2018-19 were mainly overnight stays in hotels, self-catering property stays and dining out. We have noticed a slight decrease in breaks taken that are classed as dining and bingo however the self-catering and overnight stays have increased greatly since 2017 (32% increase). We have particularly seen an increase in caravan stays being offered thanks to the strong relationship with the British Holidays and Home Parks Association. 2018 has also once again seen some unique breaks offered including: tours of Shetland Island on the back of a motorbike; group experiences meeting and handling hawks in Argyll & Bute; driving lessons in Dundee & Lanarkshire, and a flying experience in South Ayrshire.

There has been a slight decrease in new businesses donating compared to 2017-18, however there has been an increase in the amount of businesses choosing to re-donate to Respitality. For 2018, the ratio of new businesses to businesses re-donating is 55% (new businesses) and 45% (re-donating). For 2018, the average cost of a break through Respitality is £73.00.

The Ben Society continue to support Respitality by allowing us to use one of their self-catered properties in Pitlochry. There was an 81% occupancy rate in 2018. During the year we agreed with the Ben society that carer organisations, not carers, would be expected to meet the cleaning charges. There has been a 3% decrease in occupancy compared to last year, which we believe may be related to carer organisations having to source their own funding.

During 2018, we have built up strong relationships with several businesses:

Hostelling Scotland first donated breaks to Respitality through Angus Carers Centre in 2017 with a newly renovated hotel in Aberdeen. Due to the success of this break, they approached Respitality to donate more breaks nationally in conjunction with Year of The Young People 2018. Initially, breaks were only applicable to carers under 25, however Hostelling Scotland kindly lifted the age limit after learning more about Respitality and its carer demographic. During 2018, they donated 13 breaks (three of these were group breaks for carers under 25) in seven different locations in Scotland, which benefited 43 unpaid carers.

University of St Andrew's continue to show their support by donating 16 overnight stays in 2018. This is the second year they have donated to Respitality. Breaks at the university are well suited to Respitality due to their location, but also because of the time of year when they have availability (May-August) as this is usually a quieter time for Respitality in terms of donations received.

MindForYou donated for the second year in a row. They offer fully supported holidays for any carers of dementia and their cared for person, which provides a great opportunity for carers to take a break with their cared for person and meet others in a similar situation.

British Holidays and Home Parks Association have been supporters of Respitality since its launch in 2015. This has continued into 2018, where we were able to attend their annual conference with an information stand. As a result, we were able to make connections with five more caravan sites who are keen to learn more about the project and look to donate in 2019. Due to our attendance at the 2017 conference, two caravan businesses donated 11 self-catering breaks in 2018 to Respitality.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

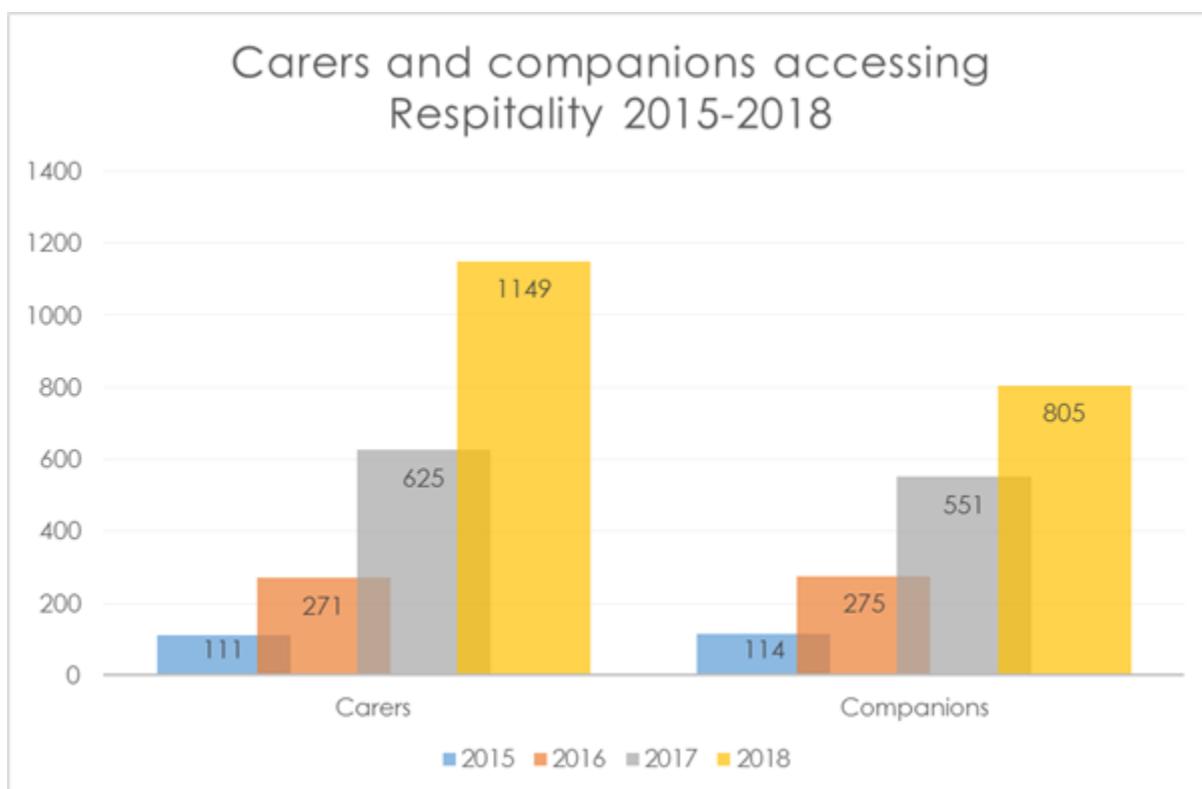
FOR THE YEAR ENDED 31 MARCH 2019

Hospitality Industry Trust Scotland are similar to BHPA in that they do not directly donate breaks but they do support Respitality by connecting the project up to other businesses and opportunities. We attended their annual scholarship conference in 2018 and held an information stand where we raised awareness of the project. Towards the end of 2018, HIT Scotland offered to directly support Respitality by offering Respitality a place on their scholarship programme. This offer is targeted at carers who are interested in working in, or studying towards, a career in the hospitality sector. It was piloted to immense success this year when Courtney Taylor, 20, took up a two day scholarship at the Grand Central Hotel in Glasgow.

CLC Worlds Resorts have donated self-catering breaks to Respitality directly to Lanarkshire Carers Centre after building a relationship via the Carers Trust. In 2018, CLC Worlds Resort decided they wanted to offer two further breaks to Respitality nationally. Due to the success of these breaks, CLC once again offered two breaks nationally and eight breaks to Lanarkshire. This is estimated to be over £10,000 worth of breaks.

Respitality is seeing increased examples of break “packages”, where two or more businesses work together to offer breaks. For example, Respitality were offered 16 overnight stays at the University of St Andrew’s residence apartments during the summer. As a result of this, two more businesses donated breaks to be taken in conjunction with the university accommodation – these were eight ice cream vouchers from Jannetta’s Gelateria, and seven weekend passes to the Crail Food Festival. At the end of 2018, Dewar’s Aberfeldy Distillery also began offering unlimited cask tasting tours for any carers and companions staying in the self-catering property in Pitlochry donated by the Ben Society. Three of these tours have been taken up so far.

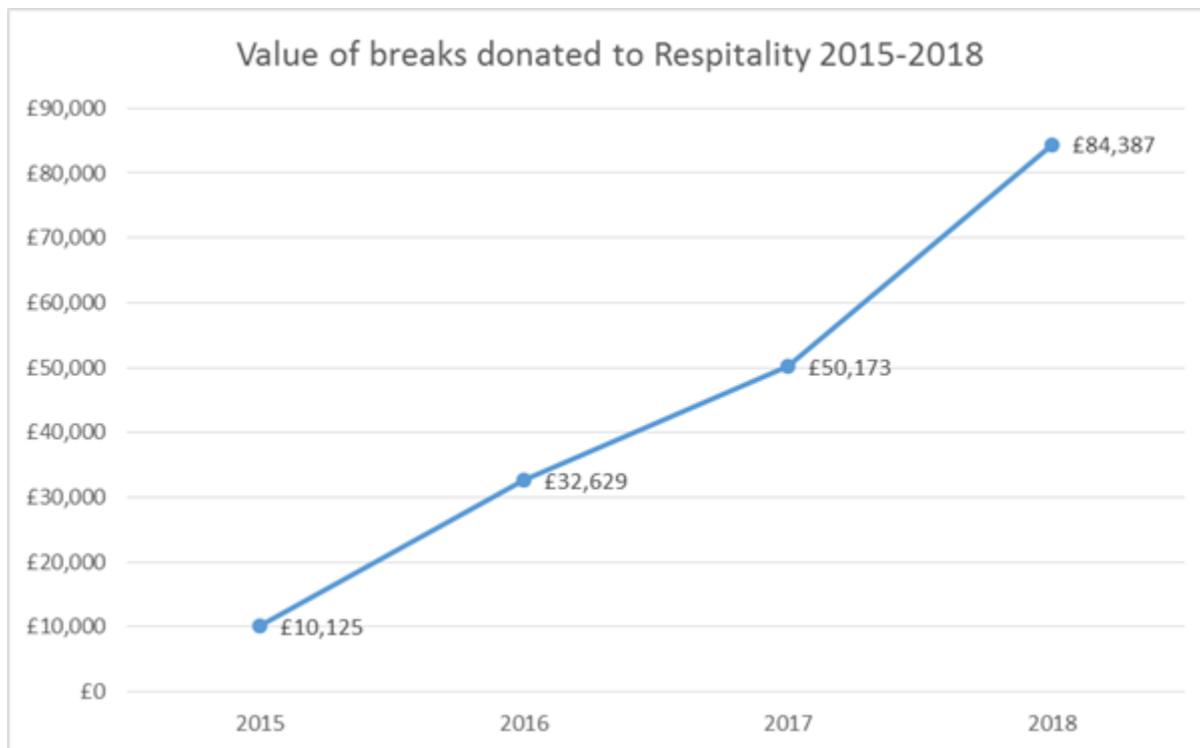
The number of businesses donating to Respitality has, on average, increased every year by 16%, with the value of breaks donated increasing on average every year by 52%.



SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019



During the year we continued to evaluate the impact of Respitality and gather examples of the difference these breaks have made to carers. A few examples are provided below:

“This break has given me time to breathe and do things I wouldn’t normally be able to do. It gave me time to think and relax away from my caring role. It made me feel normal for a few days as caring can be all consuming at times. I was not stressed and had time to think of myself for a change. The break also gave my cared for time to appreciate me more. This break was excellent and close to all amenities. The staff were lovely and couldn’t do enough to make the stay better. It was lovely to think of myself for a change. Thank you, St Andrews University, for making a difference and to PKAVS Carers Hub for making it happen!”

A spa day was organised at New Lanark Hotel, one our Respitality partners, to allow the carer time to relax and unwind with her husband, as he feels much more settled and comfortable when with her.

The carer said, “We had a wonderful Spa experience. Staff were welcoming, helpful and attentive. Explained everything that would happen on the day and made our day special. A great day.”

“Just thought I’d write our experience of Respitality break. We went to St Andrew’s Halls of Residence Macintosh Halls but it was really near the beach and shops. Parking was available at halls. The rooms were spotless and the breakfast brilliant what a choice! Staff helpful too. Having the voucher was amazing I didn’t think we would spend £25 but actually spent more as Janetta’s was lovely. We went to Crail on the Sunday car dragstrip. However we spent a lot of time on beach and talked loads. I never got the chance to visit charity shops but I’d go back myself sometime. We came back refreshed and the sun shone. So many thanks for break very much appreciated regards Eleanor and Aiden.”

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Looking Forward

During the year we learned that many carer organisations are facing considerable capacity challenges as they take on additional work as a result of the introduction of the Carers (Scotland) Act. We believe this may explain why we have seen only three new carers organisations engaging in the project, and two organisations disengaging. On a positive note, despite these challenges, there has been an increase in both carers and companions participating, and also the value of breaks donated. We are keen to explore with centre managers and local HSCPs different ways carer centres can be supported to balance Respite with their other activities.

Respite has grown significantly since the launch of the project, and very much so in the last year. Aside from the significant increase in the value of breaks donated and the number of carers accessing the project, the qualitative feedback on how the project benefits our main stakeholders (carers and businesses) expresses clearly how much the Respite project positively impacts on carers.

Furthermore, Respite is also providing the hospitality, leisure and tourism sector with a unique and highly effective avenue to support their social responsibility activities.

Respite has exceeded the original vision as a pilot and grown way beyond what we would have imagined it could achieve. We are keen to build further on our success, and our 3 year vision and strategy for Respite will reflect how we will continue to thrive.

Going forward our key success indicators will be:

- Increasing breaks offered
- Increasing business donations in “cold spots”
- Increasing the number of carers being able to access the project
- More carers reporting improvement of health and wellbeing amongst other benefits

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.

Online Short Breaks Information Service & Carer Enquiry Line

Our online short breaks information service and enquiry service continued to help carers on a range of issues on short breaks. Over the year we have been increasingly signposting carers not just to short break services but also to information on their rights under the Carers Act, funding information, and their pathways to support. We answered 116 detailed enquiries over the period of 2018–2019.

Our online short breaks directory also continued to go from strength to strength with almost 400 records verified and quality checked by the close of the year. The ‘search’ page on the website was the most popular page on our website and visits to this page were up by 10% on the previous year with more than 51,000 visits over the course of the year.

100% of those responding to our customer survey would recommend our service to others.

“Knowing a wee break away plus how we might get help with costs is wonderful news for us.”

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

"After several fruitless enquiries elsewhere, I was beginning to despair of finding suitable respite for my parents-in-law. Shared Care Scotland was incredibly helpful, and as a result we now have a provisional booking. Thank you!"

"This has involved a lot of research for a complex condition and I have been given a lot of information which I'm sure will be helpful. Many thanks."

"It is so unusual, these days, to be on the phone, state your case, have a great response, action takes place and the job is done."

"I made contact for something completely different as I was desperate to find home care for my mother- I didn't realise that this wasn't your forte. However, you came back to me with so much useful information and more, I am truly grateful."

Social Media and E-bulletin

Throughout the course of the year we used all our communications channels, including our social media presence, to highlight short breaks information and a range of wider issues relevant to carers.

In particular, we focused on raising awareness of the Carers (Scotland) Act, the Carers Charter and the new rights in relation to short breaks. We continued to send out our monthly e-bulletin reaching audiences of around 1,600 with each issue. These featured our news and events, wider news and events plus links to relevant items such as consultations, and featured projects. Our social media audience increased over the course of the year too. Our focus for the year was to steadily build our audience, providing a link to short breaks information for carers themselves but also for organisations working to support carers. In addition to this day-to-day work we also specifically targeted campaigns around the launch of our Short Breaks Fund programmes.

Sharedcarescotland.org.uk: our website had 43,394 users with a 37% increase in avg. session duration, and a 4.4% reduction in bounce rate. Since dropping Google Ads there has been a significant reduction in users (25%) but this has also resulted in a reduction in the bounce rate and an increase in session duration. This suggests that people finding and using our website are arriving there intentionally (and perhaps purposefully) rather than accidentally.

Twitter(@carebreaks): followers increased from 2,692 to 2,835. Total impressions for the year just under 400,000

Facebook: followers increased from 771 to 920

Service Catalogue

We published our first Shared Care Scotland Services Catalogue and distributed these widely including to all local carer centres. The Service Catalogue contains a full and comprehensive list of all our services, publications and project activity and is designed to provide a 'one-stop' publication to help people quickly navigate the range of supports that we offer. The publication will be updated annually.

Outreach events

Throughout 2018-2019 we attended a number of outreach events. We were invited by Lanarkshire Carers Centre to host a full day session for their staff, focusing on meeting carers outcomes in relation to short breaks.

We also worked alongside our fellow National Carer Organisations and participated in the annual Young Carers Festival.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

A major highlight for the year was our attendance at the 2018 Independent Living Scotland event which was held at the SECC in Glasgow over the course of two days. Shared Care Scotland hosted an exhibition stand providing information to carers on short breaks, funding for short breaks and carer rights more generally. In addition to this we also had a consultation zone, supported by Care Information Scotland and colleagues from the other National Carer Organisations. We partnered the event organisers to host a Carers' Reception lunch at the event with guest speakers including Paralympian Michael Kerr. Over the course of the two days we spoke to more than 110 carers and handed out more than 550 information leaflets.

ILS: Some facts and figures:

- The event was open for 6 hours (10-4) on two days.
- In addition to the information stand, the we hosted a consultation surgery which was open for 5 hours on two days (11-4)
- At the information stand we had conversations – beyond just handing out leaflets – with around 110 people – an average of 9 people an hour.
- We handed out over 560 leaflets.
- The 'Caring for our Carers Reception' was attended by almost 50 carers who enjoyed a lunch and speeches from Michael Kerr, Paralympian, and Don Williamson.

Access All Areas

In November we held our bi-ennial national conference 'Access All Areas' which explored the different and innovative ways that organisations were supporting full and equal participation across leisure, sport, cultural life and civil society. 130 people attended the conference and heard from speakers including Judith Robertson, Chair of the Scottish Human Rights Commission, Dr Sam Smith, CEO of C-Change Scotland and Malcolm Roughead, CEO of Visit Scotland. We were also delighted to be joined by Jo Chopra, Founder and Director of the Latika Roy Foundation in India. 16 different organisations hosted workshops at the event representing the arts, sport, outdoor recreation, natural & historic heritage, play and civic society.

To coincide with the conference we worked with IRISS to produce a comprehensive report summarising the available evidence base for inclusive recreation together with examples of good policy and practice from across the UK and internationally.

Short Break Services Statement Think Tank

The introduction of the Carers Act brought in a new duty for local authorities to produce short break service statements by December 2018. Over 2017-2018 we hosted the first in a set of Short Breaks Services Statement Think Tank workshops and this work concluded in 2018 with the production of 'Making a Statement' a template guide for producing a statement. This guide, which was published on our website and distributed to our stakeholders was widely used in the production of the local statements and the feedback from participants in the think tank was very positive. A review meeting in December 2018 demonstrated how useful the workshops and 'Making a Statement' had been, not just in writing the statements themselves, but also in having wider conversations on the commission on short break services and how short breaks are delivered locally.

The introduction of Short Break Service Statements also led to a major development on our website with the production of an interactive map of local short breaks information. This map of Scotland pulled the short breaks services statements from all 32 local authority areas in one place in an easily searchable format.

Lead Officer Network

In October 2018 our autumn lead officer network event was hosted by Dumfries & Galloway HSCP with 30 people attending from 15 organisations (HSCP's/local authorities). The plan for the day was to explore market shaping in relation to short breaks and to consider the challenges of balancing personal choice and control, from a service user perspective, with what the market can provide. A full report from the day was produced and this then led to the establishment of a Think Tank programme to produce guidance to help commissioning organisations design local approaches to achieve a sustainable 'marketplace' of short breaks services. This work will be taken forward from April 2019.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

NCO Policy group and consultations

As one of Scotland's National Carer Organisations we also continued to participate in a range of policy work across carer issues. Throughout 2018-2019 this included contributing to consultation responses, being part of the steering group for the Scottish Young Carers Festival, and also working on practice guidance and information to help with the implementation of the Carers legislation.

International links

We continued our links with the Imago Foundation in Poland and together we were successful in securing European Commission funding to continue our exchange programme for a further 2-years. Plans are underway to host three exchange visits in 2019/20 – two from Poland to Scotland and one group visiting Poland from Scotland. Through our on-going connections with the International Short Breaks Association we have also been involved with setting up a new international short breaks research network called the BREAK Exchange. This network will explore ways of sharing knowledge globally and support new connections between people working in research, policy and practice.

Research

On the research front, Shared Care Scotland, as founder members of the UK Short Breaks Research and Practice Development Group, also commissioned a scoping review to map and summarise respite care research carried out over the last 20 years. As well as providing a more complete picture of what research tells us about the impact on carers, we hope this work will also help us identify and prioritise future research activity. The work is being undertaken by Bangor University between February and May 2019. The final report will be published in the autumn 2019.

Policy strategy and partnership working

Shared Care Scotland staff contributed to a number 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

In addition, we also contributed to the Scottish Government's working groups on benefits reform and the new Young Carers Grant Programme.

National Carer Organisations

Shared Care Scotland is one of the seven National Carer Organisations (NCOs) in Scotland. Together we have a shared vision that all Scotland's unpaid carers will feel valued, included and supported as equal partners in the provision of care. The NCOs aim to achieve this through the representation of carers and giving them a voice at a national level.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

In responding to proposed policies, laws, strategies and regulations, the NCOs seek to represent the views and experiences of carers in Scotland. Additionally Shared Care Scotland aims to represent those involved in the development and delivery of short breaks across Scotland in order to make recommendations about how proposals can be improved to further carers' rights in Scotland.

The NCO group currently 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 Sub Group which leads on coordinating NCO responses to legislation and policy consultations.

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:

- Scope and commence a Governance Review (due for completion August 2019)
- Continue to monitor and mitigate any risks to Shared Care Scotland
- Appoint two new Directors to the Board of Shared Care Scotland
- Secure core funding from the Scottish Government
- Secure continued funding for the Short Breaks Fund and Respite
- Introduce a flexi-time system as part of our flexible working policy

Performance Management

Our work is planned around four main work streams – Communications, Events & Information Services – Short Breaks Fund – Respite – Governance & Operations. Working to a schedule we 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 year beyond this.

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

A new approach to performance monitoring was introduced in readiness for 2019-20 and a range of performance outcomes and indicators were agreed with Scottish Government for both core and project related activity.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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.

Staff Changes

During the year we welcomed Alison Brown who joined us our Short Breaks Fund Manager while Ellie Sandercock was on maternity leave. We also welcomed Julie Crawford as Administrator standing in for Lesley Gudgeon.

Board Appointments

Rhona Graham and Moira Oliphant were appointed as Directors at our 2018 AGM event.

Jan Kerr was co-opted to the Board in February 2019 pending formal appointment as Director at our 2019 AGM.

Jan started her career teaching PE, then went on to teach children with learning disabilities. She has served on the board of a number of charities, including Forth & Tay Disabled Ramblers (FTDR), MS Society Fife, Fife Shopmobility, and Homelands Trust-Fife. She was one of the founding members of FTDR, a rambling group for wheelchair and mobility scooter users. For many years, she led short breaks and holidays around Scotland for group members. For over twenty years, she has been primary carer for a friend, who has MS.

Lorna Gibson replaced Louise Morgan as our Young Carers Adviser.

Lorna is Young Carer Network Coordinator at Carers Trust Scotland. She coordinates the Scottish Young Carers Services Alliance which is a network of 38 services providing face to face support to young carers and is one of the National Carer Organisations. Previous to that Lorna coordinated the annual Scottish Young Carers Festival.

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 from everyone involved and especially grateful to our Panel Chairs – Fraser Falconer, formerly Director Scotland, BBC Children in Need, and Mary Craig, formerly Chief Executive of the Lloyds TSB Foundation for Scotland.

Annual General Meeting

Our 2018 AGM took place in December in Dunfermline. As well as AGM business we also invited those present to join us for 'Food For Thought' table discussions over lunch. The purpose of these discussions was to reflect on the key developments in respite care over the past 10 years and to consider how they would like to see short breaks provision develop in the future, and what role they see for Shared Care Scotland. Developing a strong evidence base for short breaks and improving connections between research, policy and practice were viewed as key areas for Shared Care Scotland to take forward. Our unique access to a broad range of examples of creative and flexible short breaks was seen as a major strength, as was our reputation for working collaboratively to challenge traditional perspectives.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Financial review

At 31st March 2019 Shared Care Scotland's expenditure for the year was £452,087. The income for the year was £447,622, which leaves a deficit of £4,465. This is largely attributable to temporary additional staffing costs.

Our unrestricted funds are £143,849. General Funds decreased from £65,803 to £58,216. Our Designated Funds were held at £85,633 to allow for implementing the Reserve Policy – see below.

Just under half 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 £11,460 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.

In the current financial year we settled an outstanding debt with HMRC in respect of missing employers 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.

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 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. 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.

Based on our calculations we estimate these costs to be in the region of £80,000.

At 31st March 2019, Shared Care Scotland's Designated Funds were £85,633 with a further £58,216 available as unrestricted General Funds.

The Directors consider the reserve requirements of the restricted Short Breaks Fund separately. The income from the restricted Fund is generated from the annual allocation provided by Scottish Government, on a year-to-year basis. To ensure stability in the grant-making programme a separate restricted reserve equivalent to 12 months expenditure is held. If funding were to cease then this would enable Shared Care Scotland to continue to support any funded projects underway to conclusion, including final reporting and accounting.

The funds retained at 31st March 2019 were £170,761.

Respite is a project of Shared Care Scotland, funded by Scottish Government on a year-to-year basis. Should funding discontinue and no alternative funding is in place then the project would be wound up. There is a small redundancy payment due of less than £1,000 plus one month's notice. This can be met from the final grant payment.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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 our members and stakeholders to input to and influence the future direction of Shared Care Scotland.

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Structure, governance and management

The charity is a company limited by guarantee.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr P Bryers

Mr S Chalmers

Ms M Petherbridge

Mr D Eade

Ms S Barnard

(Resigned 30 October 2018)

Ms P Stafford

Ms L Bannerman

Ms P Knox

Mrs M Oliphant

(Appointed 11 December 2018)

Ms R Graham

(Appointed 11 December 2018)

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.

Advisers

Lorna Gibson (Young Carers)

Chief Executive

Don Williamson

Communications Developer

Kate Hogarth

Administrator

Lesley Gudgeon

Julie Crawford (temporary cover from February 2019)

Short Breaks Fund Manager

Alison Brown

Short Breaks Fund Grants Officer

Amanda Moffat

Evidence and Learning Developer

Gary Waddell (until September 2018)

Respite 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

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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.

Auditor

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

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

Don Williamson
Chief Executive
Dated: 11 December 2019

Mr P Bryers
Director
Dated: 11 December 2019

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 'charity') for the year ended 31 March 2019 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 2019 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 (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 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

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 director's 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 charity'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 (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
- 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 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.

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.

SHARED CARE SCOTLAND

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

Use of our report

This report is made solely to charity's trustees, 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 regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 Auditor
Dunfermline

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Thomson Cooper is eligible for re-appointment as auditor of the charitable company 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 2019

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
	Notes				
<u>Income and endowments from:</u>					
Donated Services	3	1,045	84,097	85,142	79,539
Grants receivable	4	158,000	40,000	198,000	198,000
Investment income	5	18	735	753	318
Other income	6	19,272	144,455	163,727	191,418
Total income		<u>178,335</u>	<u>269,287</u>	<u>447,622</u>	<u>469,275</u>
<u>Expenditure on:</u>					
Charitable activities	7	185,922	266,165	452,087	414,661
Net (expenditure)/income for the year/ Net movement in funds		(7,587)	3,122	(4,465)	54,614
Fund balances at 1 April 2018		<u>151,436</u>	<u>214,551</u>	<u>365,987</u>	<u>311,373</u>
Fund balances at 31 March 2019		<u><u>143,849</u></u>	<u><u>217,673</u></u>	<u><u>361,522</u></u>	<u><u>365,987</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SHARED CARE SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	13		3,484		4,865
Current assets					
Debtors	14	2,784		3,180	
Cash at bank and in hand		998,536		1,757,773	
		<u>1,001,320</u>		<u>1,760,953</u>	
Creditors: amounts falling due within one year	15	<u>(643,282)</u>		<u>(1,399,831)</u>	
Net current assets			358,038		361,122
Total assets less current liabilities			<u>361,522</u>		<u>365,987</u>
Income funds					
Restricted funds	16		217,673		214,551
<u>Unrestricted funds</u>					
Designated funds	18	85,633		85,633	
General unrestricted funds		58,216		65,803	
		<u>143,849</u>		<u>151,436</u>	
			<u>361,522</u>		<u>365,987</u>

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 Directors on 11 December 2019

Mr P Bryers
Director

Mr D Eade
Treasurer

Company Registration No. SC161033

SHARED CARE SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(759,870)		73,450
Investing activities					
Purchase of tangible fixed assets		(120)		(949)	
Interest received		753		318	
Net cash generated from/(used in) investing activities			633		(631)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(759,237)		72,819
Cash and cash equivalents at beginning of year			1,757,773		1,684,954
Cash and cash equivalents at end of year			998,536		1,757,773

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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 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 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.

1.3 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.

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.

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

1.4 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.

1.5 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.

1.6 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 net income/(expenditure) for the year.

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

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies (Continued)

1.7 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.

1.8 Retirement benefits

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

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.10 VAT

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

1.11 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.

1.12 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.

1.13 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 (2018: £nil). Expenses paid to the trustees in the year totalled £910 (2018: £902) and represented payments made to 7 trustees (2018: 6) in respect of travel expenses.

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donated Services

	Unrestricted funds	Restricted funds	Total	Total
	2019	2019	2019	2018
	£	£	£	£
Google Adwords	1,045	-	1,045	29,366
Respite Accommodation	-	84,097	84,097	50,173
	<u>1,045</u>	<u>84,097</u>	<u>85,142</u>	<u>79,539</u>

Donated goods and services

Income from donated services was £85,142 (2018 - £79,539), of which £1,045 (2018 - £29,366) was attributable to unrestricted funds and £84,097 (2018 - £50,173) was attributable to restricted funds.

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

4 Grants receivable

	Grants 2019 £	Grants 2018 £
Scottish Executive Section 10 Grant	158,000	158,000
Respite Funding	40,000	40,000
	<u>198,000</u>	<u>198,000</u>
Analysis by fund		
Unrestricted funds	158,000	158,000
Restricted funds	40,000	40,000
	<u>198,000</u>	<u>198,000</u>
For the year ended 31 March 2018		
Unrestricted funds	158,000	
Restricted funds	40,000	
	<u>198,000</u>	

5 Investment income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Interest on cash deposits	18	735	753	318
	<u>18</u>	<u>735</u>	<u>753</u>	<u>318</u>
For the year ended 31 March 2018	<u>16</u>	<u>302</u>		<u>318</u>

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

6 Other income

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
Pitlochry Cottage Income	-	1,365	1,365	2,660
Better Breaks & Creative Breaks Expenses Recharged	-	142,840	142,840	172,501
Management Charges	16,423	-	16,423	16,087
Other Income	2,849	250	3,099	170
	<u>19,272</u>	<u>144,455</u>	<u>163,727</u>	<u>191,418</u>
For the year ended 31 March 2018	<u>16,257</u>	<u>175,161</u>		<u>191,418</u>

Income from charitable and other activities was £163,727 (2018 - £191,418) of which £19,272 (2018 - £16,257) was attributable to unrestricted funds and £144,455 (2018 - £175,161) was attributable to restricted funds.

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

7 Analysis of expenditure on charitable activities

	Direct Activities 2019 £	Short Breaks 2019 £	Respite 2019 £	ISBA Conference 2019 £	Total 2019 £	Total 2018 £
Staff costs	133,930	90,133	20,913	-	244,976	244,179
Staff expenses	6,153	2,768	1,386	-	10,307	10,435
Conferences & training	8,289	4,174	568	-	13,031	12,569
Volunteer expenses	88	1,164	44	-	1,296	110
Subscriptions	1,888	663	113	-	2,664	1,440
I.T. Costs	3,989	4,177	1,162	-	9,328	9,384
Stationery, printing & photocopying	973	618	105	-	1,696	2,016
Professional fees	6,527	20,469	4,974	-	31,970	8,010
Respite	-	-	89,060	-	89,060	55,352
Website development	3,603	2,820	180	-	6,603	1,865
Campaign & communication	5,136	4,208	-	-	9,344	37,409
	<u>170,576</u>	<u>131,194</u>	<u>118,505</u>	<u>-</u>	<u>420,275</u>	<u>382,769</u>
Share of support costs (see note 8)	8,848	6,790	2,447	-	18,085	18,510
Share of governance costs (see note 8)	6,498	7,049	180	-	13,727	13,382
	<u>185,922</u>	<u>145,033</u>	<u>121,132</u>	<u>-</u>	<u>452,087</u>	<u>414,661</u>
Analysis by fund						
Unrestricted funds	185,922	-	-	-	185,922	195,161
Restricted funds	-	145,033	121,132	-	266,165	219,500
	<u>185,922</u>	<u>145,033</u>	<u>121,132</u>	<u>-</u>	<u>452,087</u>	<u>414,661</u>

In 2019, the expenditure on charitable activities was £452,087 (2018 - £414,661) of which £185,922 (2018 - £195,161) was expenditure from unrestricted funds and £266,165 (2018 - £219,500) was expenditure on restricted funds.

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

8 Support costs

	Support costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Rent, Rates & Office	16,291	-	16,291	15,042	Direct
Depreciation	1,501	-	1,501	3,033	Direct
Bank Charges	293	-	293	435	Direct
Postage & Telephone	-	1,490	1,490	752	Governance
Professional Fees	-	5,311	5,311	5,328	Governance
Audit Fees	-	6,926	6,926	7,302	Governance
	<u>18,085</u>	<u>13,727</u>	<u>31,812</u>	<u>31,892</u>	

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 £6,926 (2018 - £7,302) for audit fees.

9 Net movement in funds

	2019	2018
	£	£
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	6,926	7,302
Depreciation of owned tangible fixed assets	1,501	2,120
Amortisation of intangible assets	-	913
	<u>6,926</u>	<u>7,302</u>

10 Directors

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

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Chief Executive	1	1
Administrative Staff	6	7
	<u>7</u>	<u>8</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	197,418	197,887
Social security costs	14,793	16,271
Other pension costs	32,765	30,021
	<u>244,976</u>	<u>244,179</u>

The charity was liable for contributions to employees' personal pension plans totalling £31,522 (2018 - £30,021) in the year. At 31 March 2019, outstanding contributions totalled £3,131 (2018 - £2,970).

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 £57,802 (2018 - £56,967).

There were no employees whose annual remuneration was £60,000 or more.

12 Intangible fixed assets

	£
Cost	
At 1 April 2018 and 31 March 2019	49,889
Amortisation and impairment	
At 1 April 2018 and 31 March 2019	49,889
Carrying amount	
At 31 March 2019	-
At 31 March 2018	-

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

13 Tangible fixed assets

	Office equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2018	17,773	4,685	16,991	39,449
Additions	-	-	120	120
At 31 March 2019	<u>17,773</u>	<u>4,685</u>	<u>17,111</u>	<u>39,569</u>
Depreciation and impairment				
At 1 April 2018	16,063	4,460	14,061	34,584
Depreciation charged in the year	428	56	1,017	1,501
At 31 March 2019	<u>16,491</u>	<u>4,516</u>	<u>15,078</u>	<u>36,085</u>
Carrying amount				
At 31 March 2019	<u>1,282</u>	<u>169</u>	<u>2,033</u>	<u>3,484</u>
At 31 March 2018	<u>1,709</u>	<u>225</u>	<u>2,931</u>	<u>4,865</u>

14 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Other debtors	2,784	3,180
	<u>2,784</u>	<u>3,180</u>

15 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	13,140	15,436
Trade creditors	-	2,390
Other creditors	3,131	2,970
Accruals and deferred income	627,011	1,379,035
	<u>643,282</u>	<u>1,399,831</u>

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2018	Incoming resources	Resources expended	Balance at 31 March 2019
	£	£	£	£
Short Breaks Fund	170,335	143,575	(143,149)	170,761
Respite	44,216	125,712	(123,016)	46,912
	<u>214,551</u>	<u>269,287</u>	<u>(266,165)</u>	<u>217,673</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.

17 General 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 2018	Incoming resources	Resources expended	Balance at 31 March 2019
	£	£	£	£
General Funds	<u>65,803</u>	<u>178,335</u>	<u>(185,922)</u>	<u>58,216</u>

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		
	Balance at 1 April 2018 £	Incoming resources £	Balance at 31 March 2019 £
Designated fund	85,633	-	85,633
	<u>85,633</u>	<u>-</u>	<u>85,633</u>

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

19 Analysis of net assets between funds

	Unrestricted General 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	3,484	-	3,484	4,865
Current assets/(liabilities)	140,365	217,673	358,038	361,122
	<u>143,849</u>	<u>217,673</u>	<u>361,522</u>	<u>365,987</u>

20 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 2019, the company received £2,300,002 (2018 - £2,300,000) of funding.

During the year, the charity awarded grants totalling £2,914,066 (2018 - £2,099,737) in respect of these funds. Included in this was £65,095 (2018 - £143,165) of Short Break Fund grants from the two years ended 31 March 2019, which were refunded and subsequently paid out in 2018/2019.

21 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

22 Control

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

SHARED CARE SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

23 Cash generated from operations	2019	2018
	£	£
(Deficit)/surplus for the year	(4,465)	54,614
Adjustments for:		
Investment income recognised in statement of financial activities	(753)	(318)
Depreciation and impairment of tangible fixed assets	1,501	3,033
Movements in working capital:		
Decrease/(increase) in debtors	396	(430)
(Decrease)/increase in creditors	(756,549)	16,551
Cash (absorbed by)/generated from operations	(759,870)	73,450
