

Self Directed Support Forum East Renfrewshire

Report and Financial Statements

For the Year Ended 31 March 2024



Self Directed Support Forum East Renfrewshire
Report and Accounts for the Year Ended 31 March 2024

Contents

	<i>Page</i>
Reference and Administration Details	3
Trustees' Annual Report	4 - 7
Independent Examiner's Report	8
Receipts and Payments Account	9
Statement of Balances	10
Notes to the Accounts	11 - 13

Self Directed Support Forum East Renfrewshire
Report and Accounts for the Year Ended 31 March 2024

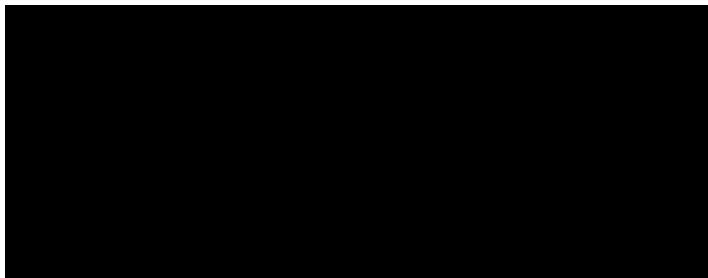
Reference and Administration Details

Charity Name Self Directed Support Forum East Renfrewshire

Charity Number SC044751

Principal Address Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Trustees



Bankers Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

Independent Examiner 
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Trustees' Annual Report

The trustees present their report and accounts for the year ended 31 March 2024.

Structure, Governance and Management

Governing Document

Self Directed Support Forum East Renfrewshire is a Scottish Charitable Incorporated Organisation that is governed by its Constitution and was granted charitable status on the 19th March 2014. The charity is registered in Scotland with the office of the Scottish Charity Regulator (OSCR), with charity number SC044751.

Organisational Structure

The structure of the SCIO comprises: Members who have the right to attend the AGM (and any Members' Meeting) and have important powers under this Constitution and the Charities Act, particularly in electing people to serve as Trustees and taking decisions in relation to any changes to this Constitution; and Trustees who hold regular meetings between each AGM, set the strategy and policy of the SCIO, generally control and supervise the activities of the SCIO and, in particular, are responsible for monitoring its financial position and, where there are no employees or managers appointed, are responsible also for the day-to-day management of the SCIO.

Trustee Recruitment and appointment

The charity is managed on a day to day basis by its trustees who are volunteers. Membership is open to any person who wishes to become a member, they must sign, and lodge with the company, a written application for membership along with a remittance to meet the annual membership subscription (if any); and for a Group Member, that application must be signed by an appropriately authorised officer of that body who will remain as the representative of that Group Member until such time as the Group Member informs the Board otherwise.

Key Management Personnel

The key management personnel of the charity is the manager. Total employer costs for this post in the year were £37,894 (2023: £39,539).

Objectives and Activities

Charitable Objectives

The primary purposes of the charity are:

- The advancement of education
- The advancement of citizenship or community development
- The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage

Trustees' Annual Report

Achievements and Performance

The purpose of the Self-Directed Support Forum East Renfrewshire is to provide independent support and advice to anyone who is thinking about directing their own social care package, or that of someone they care for. The organisation was formed in 2011 by a small collective of service users and carers, and with funding from the Scottish Government, has grown into an independent and informed organisation for others to turn to for advice, to share experiences and to feel supported around all aspects of Self-Directed Support (SDS).

Over the past financial year, due to funding constraints we have unfortunately had to decrease the staff team from 8, totalling 224 staff hours, to 4 part time members of staff collectively working 98 hours per week. This reduction has meant a very challenging time for the organisation, and as a result a number of previously run aspects of the service have had to be scaled back. In March 2023, [REDACTED] left their posts and these were not backfilled. Following a restructure of the Forum in June 2023, 2 members of staff, [REDACTED] were offered redundancy packages, Ann Crawford's administrator contract was made redundant, and Sarah Harkins left of her own accord. This left a staff team of [REDACTED], Manager (30 hours), [REDACTED] Information and Development Officer (28 hours) and two part time vacant posts. In August 2023 [REDACTED] was recruited to a 20-hour IDO post, due to the uncertainty of ongoing funding, [REDACTED] resigned in March 2024 after successfully interviewing for a full-time post elsewhere. [REDACTED] (20 hours) joined the team in November 2023 to fulfil the vacant SDS Co-ordinator (previously Brokerage Coordinator) role. The departure of [REDACTED] left a further vacancy within the team.

Ongoing Issues with our premises at the Gatehouse, together with financial struggles meant that the difficult decision to give up our office space in Giffnock was made in June 2023. The organisation is now registered from the premises of Brett Nicholls Accountants in Glasgow, and all workers operate from home and use community facilities for meetings/service operations. Staff have adjusted to this well, but having no designated workspace can at times pose logistical problems.

Despite a number of setbacks in 2023, we have continued to function well and meet the needs of clients as and when required. This past year we have received 72 new referrals and have continued to offer ongoing support to a number of reengaged others.

Our brokerage/managed budget service is increasingly growing. This allows those previously unable, or ineligible for direct payments to choose SDS option one, and in line with their assessed outcomes, they can direct spend as they wish. The annual allocation to this account from HSCP is £451,724 per annum with 29 clients using this service. This is free to all clients.

Unfortunately, another consequence of reduced staffing meant we were no longer in a position to provide in-depth PA recruitment support, however our toolkits for matters such as payroll services, record keeping, insurance, job descriptions, and contracts of employment for PAs have continued to be in demand. This is an area we would look to expand again in the future, subject to identifying suitable funding streams. Having fewer staff has also meant that there is no longer a dedicated children's worker, and both development posts now have generic remits. On the plus side, this change has upskilled the existing workers, since they have wider knowledge of how things work across the whole system.

Trustees' Annual Report

Achievements and Performance (continued)

In March 2023, East Renfrewshire Health and Care Partnership brought in a new eligibility criteria for Self Directed Support, called the Supporting People Framework. This has had a huge impact on the way people are being assessed locally and has brought about hefty cuts in SDS financial support for many clients. The format of this document follows a four-level criteria process, assessing people in low, moderate, substantial and critical categories. In November 2023 due to funding issues within HSCP, it was announced that only those with substantial or critical care needs would continue receiving paid care. This decision has meant that much of the focus of our work in the latter part of 2023/early 2024 was focussed on Person Centred Planning, in a bid to look at how people could continue to meet outcomes with less/no budget. Another repercussion of the new framework is we are now supporting many clients with ongoing complaints and helping signpost them to other means of potential help.

During this financial year the main issues clients experienced were:

- Many who previously held SDS budgets in East Ren were no longer eligible
- An over reliance on the unpaid carer (even more than before)
- Other third sector and statutory organisations have ceased operating or cut back their service provision
- The level of cut for some budgets makes them very almost impossible to manage
- PA recruitment continues to be difficult
- Care agencies are still operating with huge waiting lists
- Despite the framework, there remains inconsistencies in the application of eligibility criteria

In response to the issues identified we have:

- Continued to support clients to make complaints and help ensure that the basis for these is linked to the correct parts of the legislation
- Offered planning and support for those facing budget cuts, transitions and to identify contingency supports
- Updated marketing materials
- Offered additional information sessions
- Expanded peer support opportunities

The need for peer support has risen greatly and the ongoing impact cuts in services will have on unpaid carers remains to be seen. The Board have continued to support a monthly coffee morning for all members, and staff attend a peer support group for parent carers which alternates between venues in Barrhead and Busby. Online Information sessions are still well attended, and members are regularly asked for their feedback, to ensure the topics discussed are relevant. Partnership working remains of topmost priority, however funding cuts elsewhere to some of our partner services have also impacted the way in which we work.

The Big Lunch continues to be a very successful, bi-annual, event and is attended by approx. 270 local people. The focus here is on information sharing, signposting and providing easy and instant access to agencies and services for help.

Achievements and Performance (continued)

In December 2023 our principal funder, Support In the right direction (SIRD) announced that we were successful in obtaining ongoing funding until 2027, this amount was less than originally applied for but has allowed us to keep four posts and continue to operate a much-needed service. In January 2024, we were awarded £17801 from Voluntary Action to fund staff hours to promote positive mental health and wellbeing. This is a one-year grant and can be reapplied in autumn 2024.

This year East Renfrewshire HSCP has declared a funding gap of £9.8 million. This can only mean further challenges are ahead for many of the most vulnerable in our society, and we will undoubtedly see self-directed support budgets being further impacted. Alongside this, a number of our third sector and partner organisations are facing financial difficulties and some are no longer in a position to operate locally, meaning we have fewer resources to signpost people, again making our work increasingly difficult. Thankfully due to the SIRD commitment to fund us until 2027 we are in a better position that

Financial Review

The charity generated a net surplus of £13,629 for the year ended 31 March 2024 (2023 Deficit : £33,691). At 31 March 2024 total reserves stood at £38,092 (2023: £24,463) with £13,099 of these being unrestricted general funds (2023: £14,215) and the remaining £20,898 being restricted funds (2023: £10,248).

Going Concern

Based on the budget for the next 12 months and following a range of cost reduction resources including sadly, the redundancy of some of the staff, the trustees are confident that the organisation remains a going concern.

Reserves Policy

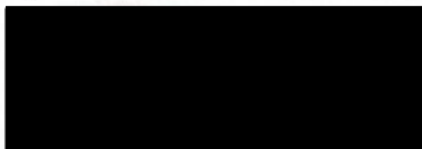
It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity as follows:

- at a level equivalent to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.
- the trustees deem it prudent to hold a further £30,000 in reserves to cover the expansion and development of current services and support rental costs if we have to move premises as we are only paying a peppercorn rent at present.

Based on the year ended 31 March 2024, ordinary expenditure for 3 months amounts to £38,901. The total reserves policy aim is therefore to hold £68,901 in reserves. At 31 March 2024, the charity held unrestricted free reserves of £13,099. The trustees will work to increase the unrestricted funds of the charity.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:



Date:

Independent Examiner's Report

Report to the trustees/members of	Self Directed Support Forum East Renfrewshire
Registered charity number	SC044751
Accounts of the charity for the period	1 April 2023 to 31 March 2024
Set out on pages	9-13

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement:

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner's statement:

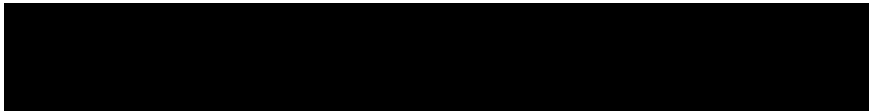
In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements to:

- keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

Self Directed Support Forum East Renfrewshire
Report and Accounts for the Year Ended 31 March 2024

Receipts and Payments Account

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	2023 Total £
Receipts					
Grants & Donations	3	143,210	23,601	166,811	187,042
Other	4	5,000	-	5,000	5,000
		<u>148,210</u>	<u>23,601</u>	<u>171,811</u>	<u>192,042</u>
Payments					
Charitable Activities Costs	5	144,794	13,388	158,182	225,733
Net Receipts/-Payments		3,416	10,213	13,629	(33,691)
<i>Transfers Between Funds</i>		(437)	437	-	-
Net Surplus/-Deficit for the Year		2,979	10,650	13,629	(33,691)
<i>Funds Brought Forward</i>	9	14,215	10,248	24,463	58,154
Funds Carried Forward	9	17,194	£20,898	£38,092	24,463

The notes on pages 11 to 13 form an integral part of these accounts.

All income and expenditure arises from continuing activities in both years.

Self Directed Support Forum East Renfrewshire
Report and Accounts for the Year Ended 31 March 2024

Statement of Balances

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	2023 Total £
Opening Cash and Bank Balances		14,215	10,248	24,463	58,154
Surplus/-Deficit for the year		2,979	10,650	13,629	(33,691)
Closing Cash and Bank Balances		17,194	20,898	38,092	24,463
Reconciliation of Balances:					
Bank		14,295	20,898	35,193	8,619
Petty Cash		-	-	-	112
GCVS (funds held on behalf)		2,899	-	2,899	15,732
		17,194	20,898	38,092	24,463
Current Liabilities					
Trade Creditors	6	1,510	-	1,510	309
Accrued Expenses	7	320	-	320	870
		1,830	-	1,830	1,179

Date:

6th November 2024

Notes to the Accounts

1. a Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least twelve months from the date of the approval of the financial statements. Accordingly the financial statements are prepared on a going concern basis.

1. b Accounting Policies

Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2. General Information

Self Directed Support Forum East Renfrewshire ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 19 March 2014. It was registered as a charity in Scotland (registered number SC044751) on 19 March 2014. Its registered address is The Gatehouse, Easterwood Park, Roulen glen Park, Giffnock, G46 6UG.

3. Grants & Donations

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2023 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Scottish Government	143,210	-	143,210	128,457
Impact Funding Partners	-	-	-	500
East Renfrewshire Council				52,760
Volunatry Action East Renfrewshire	-	17,801	17,801	
Donations	-		-	2,975
The Big Lunch		5,800	5,800	2,350
	<u>143,210</u>	<u>23,601</u>	<u>166,811</u>	<u>187,042</u>

In addition, the Charity was provided the use of the Gatehouse premises by the HSCP (Health and Social Care Partnership) free of charge. The effect of this donation is not recorded in these accounts.

4. Other Income

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	<i>2023 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Employment Allowance	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>

Self Directed Support Forum East Renfrewshire
Report and Accounts for the Year Ended 31 March 2024

Notes to the Accounts

5. Charitable Activities Costs	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2023 Total £</i>
Salaries and Wages	113,905	8,713	122,618	189,555
Management & Finance	3,036		3,036	3,307
Independent Examination Fee	870		870	810
Payroll Fees	867		867	1,147
Meetings/Info Sessions			-	95
IT/Equipment	5,447		5,447	9261
Subscriptions	1,899		1,899	1,358
Telephone	3,851		3,851	2,806
Staff Training	2,699		2,699	-
Bank Charges	143		143	115
Postage & Stationary	442		442	1067
Recruitment	-		-	1,141
Insurance	1,898		1,898	1,781
Heating/Lighting	2,720		2,720	2,580
The Big Lunch		4,675	4,675	4,647
Repairs and Renewals	-		-	3,413
Resources	-		-	927
Room Hire	126		126	441
Membership/Accreditation	646		646	178
Staff Travel & Expenses	585		585	931
Professional Fees	5,236		5,236	173
Cleaning/General Office	296		296	
Miscellaneous	128		128	-
	<u>144,794</u>	<u>13,388</u>	<u>158,182</u>	<u>225,733</u>

Notes to the Accounts

6. Trade Creditors	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2023 Total £</i>
Invoices Due	1,501	-	1,501	309
7. Accrued Expenses	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds £</i>	<i>2023 Total £</i>
Independent Examination Fee	870	-	870	870

8. Related Party Transactions

There were no related party transactions during the year (2023: nil).

9. Funds Analysis	<i>Opening Balance 1 April 23 £</i>	<i>Receipts £</i>	<i>Payments £</i>	<i>Transfers £</i>	<i>Closing Balance 31 Mar 24 £</i>
Unrestricted					
General	14,215	5,000	(5,679)	(437)	13,099
Scottish Government	-	143,210	(139,115)	-	4,095
	14,215	148,210	(144,794)	(437)	17,194
Restricted					
Voluntary Action East Renfrewshire	8,713	17,801	(8,713)	-	17,801
The Big Lunch	1,423	5,800	(4,675)	437	2,985
Warm Spaces	112	-	-	-	112
	10,248	23,601	(13,388)	437	20,898
Grand Total	24,463	171,811	(158,182)	-	38,092

Purposes of Funds

General	<i>The unrestricted, 'free reserves' of the charity.</i>
Scottish Government	<i>Core funding to provide a service to assist individuals with sourcing social care to meet their individual needs.</i>
Volunatry Action East Renfrewshire	<i>Funding towards the Finance and Admin salary costs.</i>
The Big Lunch	<i>Funding towards two support events held within the year</i>
Warm Spaces	<i>Funding towards re-entering certain aspects of care</i>