

Scottish Commission for Learning Disability
Report and financial statements
For the year ended 31 March 2024

Scottish Charity No: SC032846

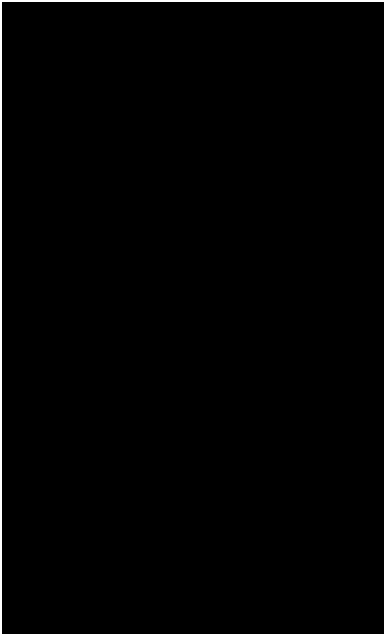
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Legal and Administrative Information

Trustees: 1 April 2023 to 31 March 2024



Chair

Resigned 1st December 2023

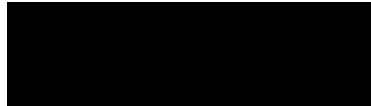
Convenor of Finance & Audit Committee

Legal and Administrative Information (Continued)

Charity name Scottish Commission for Learning Disability

Charity number SC032846

Chief Executive



**Principal office &
Registered office** The Albany
44 Ashley Street
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REPORT OF THE TRUSTEES

The Board of Trustees of the Scottish Commission for People with Learning Disabilities (SCLD) is pleased to present its annual report for the year ended 31 March 2024 under the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102), together with the audited financial statements for that year.

LEGAL AND ADMINISTRATIVE DETAILS

SCLD is a registered charity (Scottish charity No SC032846) and is a Scottish Charitable Incorporated Organisation (SCIO). The present Trustees and any past Trustees who have served during the year and subsequently, are given on page 1, together with the external advisors of the charity on page 2.

At a strategic review meeting of the Board of Trustees and the Chief Executive in September 2019, it was agreed to refer to the organisation as the Scottish Commission for People with a Learning Disability (SCLD) to better reflect the person-centred focus of the charity. This change has been reported to OSCR.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Board of Trustees is responsible for the governance and strategic direction of the charity. It also has responsibility for the safeguarding of staff, volunteers, and beneficiaries of SCLD. The Board of Trustees consists of between 8 and 12 Trustees who elect a Chair and Vice Chair(s) from amongst their number. No Trustee has a financial interest in SCLD.

New Trustees receive a thorough introduction to the organisation and are invited to become actively involved in its work. The Trustees meet as a Board at least four times a year.

Board Recruitment

There were ten members of the SCLD Board of Trustees during 2023/24 with no active recruitment undertaken.

REPORT OF THE TRUSTEES *(continued)*

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Board Sub-Committees

The **Finance and Audit Committee** is convened by a suitably experienced Trustee. The Committee has delegated authority from the Board in relation to certain financial, strategic risk management and staffing matters and makes recommendations to the Board as appropriate. The Committee meets on a quarterly basis prior to Board meetings and exceptionally as required.

The **Evidence into Practice Panel** is co-chaired by two experienced Trustees. It comprises eight experts from academia and practice and was established to support SCLD's research function and evidence building and to inform the development of inclusive and effective practice and innovation. This sub-committee meets quarterly and completed a review of its terms of reference and membership to ensure the delivery of its aims in line with SCLD's Strategy.

The **Learning Disability, Autism and Neurodiversity Bill and Commissioner** Board Subcommittee was established in January 2022. This sub-committee continued to meet on a six-weekly basis during financial year 2023/24.

The **Remuneration and Nominations Sub Committee** was established as a sub-committee of the Board in March 2024 following discussions at the Board of Trustees in 2023. The Remuneration and Nominations Committee is co-chaired by two Trustees and a membership of 4 Trustees in total. The full Board has agreed terms of Reference for the Committee.

This subcommittee will have a focus on staff pay and remuneration and the recruitment of senior staff for the organisation and recruitment of Trustees.

Process for setting Salaries

SCLD has a set-point salary structure. The Board sets the overall salary budget annually as part of the organisational budget planning process. The Remuneration and Nominations Committee are required to consider remuneration which reflects the ongoing cost-of-living issues and balance these with overall affordability of any proposed pay settlement.

REPORT OF THE TRUSTEES *(continued)*

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Corporate Governance

The Trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. During 2023/24 the following aspects of corporate governance continued to be regularly reviewed and refined to optimise organisational efficiency and effectiveness:

- Strategic Direction
- Operational Delivery
- Financial Procedures
- Corporate Risk Management
- Diversification of Funding

The Chief Executive, Head of Delivery, Head of Business Development and Finance and Resource Manager report to each meeting of the Board of Trustees. In addition, the Board of Trustees:

- Considers strategy, governance and safeguarding issues on an ongoing basis including recommendations from the Chief Executive as appropriate
- Considers financial performance on a quarterly basis including recommendations from the Finance and Audit Committee, Chief Executive and the Finance and Resource Manager as appropriate

Chief Executive

The Chief Executive, with the support of the Executive Team, is responsible for the day-to-day management of SCLD's affairs and for implementing the policies agreed by the Board of Trustees.

The Chief Executive was asked to progress a range of strategic objectives by the Board of Trustees during 2023/24 including a review of the organisation's Corporate Risk Register. The Chief Executive reported on the delivery of these objectives at the quarterly meetings of the Board of Trustees.

Risk Management

The Corporate Risk Register (CRR) is reviewed on an annual basis by the Board of Trustees and Executive Team. Given the external pressures faced by the organisation this process was prioritised with a specific workshop held for the whole Board of Trustees. The Board of Trustees continue to

REPORT OF THE TRUSTEES *(continued)*

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Risk Management *(continued)*

receive quarterly updates of the Corporate Risk Register. The CRR lists five main categories of risk: Governance, Operational, External, Financial and Compliance. The current CRR format was agreed in March 2022 following a detailed review in the preceding year.

As stated previously, the key risks and controls are reviewed quarterly by the Finance & Audit Committee and main Board and any exceptions and further actions noted. The Chief Executive and Executive Team review all the risks quarterly between each Board Meeting.

The five key risks agreed at the Board discussion in March 2024 are as follows:

1. Financial Risk: *Scottish Government reduction to Core Grant*

Controlling actions in place: Reserves Policy and position reviewed annually prior to Audit and detailed in Audit Report. 3-year operational activity budgeted prior to beginning of financial year and approved by FAC and Board. Position reviewed monthly by senior staff and quarterly by FAC. Circa £750k additional funding received over last 4 years from different SG fundings streams. Reserve level is above the minimum required with respect to the Reserves Policy. Organisation could continue to operate despite a period with reduced funding. As with Risk 5, seeking alternatives to reliance on SG core funding is a priority. Reserves position also enables us to continue to operate despite inherent delays in SG funding processes.

2. External Risk: *Learning Disability disappears as distinct Scottish Government policy area*

Controlling Actions in place: Work ongoing to highlight life experience of people with learning disabilities in Scotland. Continue robust partnership and influence work with Scottish Government including meetings with Ministers. Provide reports and information as required, developing new research to address gaps in knowledge and add value through membership of a wide range of strategic groups and responding to consultations as required. Partnership work with SLDO, People First and other stakeholders assists in mitigating

REPORT OF THE TRUSTEES *(continued)*

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Risk Management *(continued)*

against this risk. Delivery of creative and challenging projects to maintain high profile including the State of Our Rights, Human Rights Town App, and the Hate Crime film. Focus on external communications work to highlight the multiple significant challenges faced by people with learning disabilities and to develop high profile for the work. Working across Government to ensure awareness of the needs of people with learning disabilities.

3. **External Risk:** *Loss of role and function for SCLD because of the Scottish Government development of a Learning Disability, Autism and Neurodiversity Commissioner*

Controlling Actions in place: Maintaining robust partnership with Scottish Government (Ministers and Civil Servants) and other stakeholders including people with learning disabilities. Ensure horizon scanning and strategic debate and discussion is prioritised; leadership and involvement in relevant discussions wherever possible. Delivery of Include For Good and other engagement/co-production work provides further leadership and new thinking as the development of the plans for the LDAN Bill and Commissioner emerge and develop. Board subgroup assists in assessing risk and planning organisational response and tactics in detail. Continue to deliver on Scottish Government's delivery priorities and to broaden funding base across different parts of the Scottish Government and wider to widen appeal of and support for SCLD.

4. **Operational Risk:** Significant IT failure and/or cyber security breach
Controlling Actions in place: IT delivery and support outsourced to ensure a high quality of service and understanding SCLD requirements. Disaster recovery plan in place. SCLD hardware routinely replaced and updated as required for all staff and cloud platform is used to further mitigate risk/potential duration of any IT problems. All process is encrypted and have ongoing virus scanning. Additional cyber security insurance in place. Ongoing contract management discussions with IT provider to ensure maximum security protocols in place and hardware and software updated as required. Constant vigilance re cyber security is a priority for IT provider and awareness of issues including scam emails reinforced with team on an

REPORT OF THE TRUSTEES *(continued)*

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Risk Management *(continued)*

ongoing basis. Financial systems are all cloud based bringing added security features and reduced reliance on SCLD hardware.

5. **Financial Risk:** Scottish Government do not sign off on core grant within required timescale (September Board Meeting)

Controlling Actions in place: Annual grant letter required to confirm funding level for financial year. SCLD's annual core delivery plan agreed in discussion with SG LDAN Team and role as delivery partner managed as a priority. Close working relationship with commissioning team, Directorate and Minister maintained as priority. Monitoring includes formal quarterly review reports and meetings with LDAN Team with reporting on outputs and outcomes as agreed. Regular Chair and CE engagement with SG Ministers and Commissioners. CE and other staff are members of a wide range of SG strategic groups. Seeking alternatives to SG funding is a priority. Diversification of funding base to a number of other bodies and departments of SG has been successful to date with further diversification of funding likely with Head of Business Development in post - this will also include other funding bodies as well as voluntary fundraising - this brings additional management income. Reserves position also enables us to continue to operate despite delays in SG funding processes.

REPORT OF THE TRUSTEES *(continued)*

AIMS AND OBJECTIVES

The Board of Trustees continue to review the organisation's strategic direction on a quarterly basis to ensure that it is fit for purpose. This is undertaken as part of the Chief Executive's report and discussion. The current SCLD Strategy was agreed by the Board of Trustees in March 2023 following a process of co-production with the staff team, people with learning disabilities and other stakeholders. This reaffirmed our role as a Human Rights Defender organisation, outlines our continued commitment to the organisational Vision and Values, and confirms our delivery focus and three organisational outcomes (detailed below).

Purpose

SCLD aims to make a significant contribution to creating an environment in Scotland in which systems, cultures and legislation are changed to ensure people with learning disabilities are empowered to live the life they want in line with existing human rights conventions.

Why we exist

SCLD's Vision is of a fairer Scotland where people with learning disabilities live full, safe, loving, and equal lives.

How we do things

We influence the development of policy, practice and legislation and are respectful, inclusive, collaborative, and pioneering.

What we focus on

- Human Rights
- Leadership
- Evidence

The difference we make

- People with learning disabilities champion and defend their own and other people's human rights, and lead the work to improve policy, practice, and legislation.
- People with learning disabilities are confident about what they can achieve and use their voices to lead, participate and influence change.
- Practitioners and service providers learn from shared experiences resulting in improved practice and services, informed by human rights standards, data, and evidence.

REPORT OF THE TRUSTEES *(continued)*

AIMS AND OBJECTIVES *(continued)*

Drivers for change

The Strategy outlines our ongoing commitment to our drivers for change which have evolved through the delivery programmes which were part of our previous strategy.

These are:

- Include For Good
- Our Future Leaders
- Restraint Reduction Scotland
- Positive Behaviour Support Community of Practice

Planning and Reporting Processes

The organisation continues to develop the necessary internal capacity and processes to deliver on our Strategic Direction, including the need to ensure people with learning disabilities are engaged and involved throughout SCLD.

This has included the further development of a monitoring and evaluation process which started with the work previously undertaken in partnership with Evaluation Support Scotland and Third Quarter Consultancy to review and update the planning and reporting mechanisms within the organisation. Work continues to implement this.

The Annual Delivery Plan and Dashboard was comprehensively reviewed during 2023/24 and a quarterly monitoring 'dashboard' report is prepared for consideration by the Board of Trustees and the Scottish Government Learning Disability and Autism Team. This details the work done on the delivery programmes and outcomes being pursued by the organisation.

SCLD has continued to use Matter of Focus as our main evaluation tool. The Matter of Focus approach was piloted as part of three of our national programmes - Include for Good, the Human Rights Lived Experience Board and Digital Transformation during 2023/24. The approach will be developed and implemented across the organisation in 2024/25.

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE

SCLD continued to deliver a wide range of short, medium, and long-term programmes and projects during financial year 2023/24. The Board of Trustees continued to inform and guide all our work and our co-production work with people with learning disabilities have served to ensure that everything that SCLD does is informed and guided by their experience, views and wishes.

SCLD continued to work through a hybrid model during 2023/24. This included the continued investment in new technology which has enabled the organisation to deliver all its work virtually and face-to-face either separately or together as required.

In October 2023, SCLD moved premises to shared office space managed by Glasgow Council for the Voluntary Sector (GCVS). This move enabled us to be located on the ground floor which assisted significantly with our accessibility for people who require step-free access. It also delivered a significant saving for the organisation.

Throughout 2023/24, SCLD worked hard to ensure that all our work is co-produced by people with learning disabilities, and where appropriate their families and carers. Include For Good continues to be central to our co-production. Our ten Rapporteurs have co-created the programme's direction of travel with the Board of Trustees, Chief Executive, staff team and with external stakeholders including Ministers and senior civil servants and other decision makers. Further details of this innovative and transformational work are available on the Include For Good Website: [Include For Good | Scottish Commission for Learning Disabilities \(https://www.includeforgood.co.uk\)](https://www.includeforgood.co.uk)

This engagement work also included:

- SCLD's Expert Group - which provides an important vehicle through which the Scottish Government and other public sector partners heard the voices and experiences of people with learning disabilities.
- Scotland's Learning Disability Week 2023 with 'Leadership' as its theme.
- The Human Rights Lived Experience Board completed its work on 31st March 2024. In the previous 2 years, the Board produced three reports to highlight the views of people with learning disabilities in relation to the development of the Scottish Human Rights Bill - [Learning Disability Lived Experience Board - SCLD](#)

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE *(continued)*

- Ongoing delivery of the Delivering Equally Safe Project in partnership with People First (Scotland)'s Equally Safe Group – Gender-Based Violence Project - SCLD (<https://www.sclد.org.uk/gender-based-violence-project>)
- Facilitation of our three national networks Restraint Reduction Scotland Restraint Reduction Scotland - SCLD, Positive Behaviour Support Positive Behaviour Support (PBS) - SCLD and Gender Based Violence Gender-Based Violence Project. Please see page 16 for of this report for further detail.
- Facilitating numerous virtual webinars, workshops, and meetings on a wide range of topics including policy development, access to health and supported employment. This included two international webinars focussing on the development of the National Care Service in Scotland and community engagement for people with learning disabilities.
- The conclusion of our Digital Transformation national programme which included the establishment of the Digital Navigators' Board with fifteen members (10 of whom have learning disabilities and five of whom are family carers). Digital Transformation - SCLD (<https://www.sclد.org.uk/what-we-do/digital-transformation>)

Support for People with Learning Disabilities

Throughout financial year 2023/24, SCLD staff were approached by people with learning disabilities, their families and carers and our wider stakeholders and partner organisations for help and support. This related to several issues which have been exacerbated because of the COVID 19 pandemic and continue to affect the lives of people with learning disabilities:

- The reduction in social care provision and cuts to individual support packages
- Social isolation and the impact on peoples' mental health
- Challenges and discrimination faced by people as they try to access health and social care services
- Concerns regarding inappropriate health and social care response
- Concerns over inappropriate hospital stays and/or out of area placements and delays in the delivery of 'Coming Home,' Scotland's current deinstitutionalisation policy.
- Concerns over inappropriate education provision
- Concerns over employment discrimination and poor human resources practice

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE *(continued)*

During 2023/24, we developed a partnership with Legal Services Agency, a Scottish law centre. LSA staff now run a monthly surgery for people with learning disabilities and their carers/family members as part of their Disability and Social Justice Project. The above list provides a summary of the types of issues people are requested legal help with. These surgeries have been extremely popular and over-subscribed on a regular basis.

Where people do not wish to seek legal redress and given that we have no case work service or statutory responsibilities to investigate complaints, SCLD has provided a listening ear for many people. We frequently signpost people to a wide range of other organisations and encourage people to lodge formal complaints wherever possible.

We have also used the evidence gathered to highlight areas of concern to Scottish Government, health and social care colleagues and other stakeholders and to develop of a wide range of accessible guidance and information to help people.

Supported Decision Making

We hosted an intern from the University of Stirling's Human Rights and Diplomacy Master of Science Programme. The intern became part of the SCLD team for a total of six months during 2023 and developed two discussion papers focus on Supported Decision Making. The work builds on the People First Scotland discussion paper published in 2018. This work has also formed a key element of the work of the SCLD's Evidence into Practice Panel as well as informing our policy focus on mental health law reform.

Operational Highlights

SCLD experienced a productive and effective year during 2023/24. Key highlights on our other delivery outcomes are noted below, and information on achievements and impact are available on our website at www.sclld.org.uk and in our 2023/24 Annual Review [SCLD Annual Review 2023–24 - SCLD](#).

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE *(continued)*

During 2023/24 SCLD produced the following consultation responses:

- Reforming the Criminal Law to address Misogyny: A Scottish Government Consultation
- A Human Rights Bill for Scotland - Consultation
- A Human Rights Bill for Scotland: Consultation response from the Learning Disability Lived Experience Board
- A Human Rights Bill for Scotland: Consultation response from the Learning Disability Lived Experience Board - Easy Read
- Draft Statutory Guidance on the Delivery of Relationships, Sexual Health and Parenthood (RSHP) Education in Scottish Schools - A joint submission from the SCLD Expert Group and the Scottish Government Gender-Based Violence and Learning Disability Steering Group

SCLD contributed to the following pieces of Scottish Government work

- Supporting and advising with development of the Learning Disability, Autism and Neurodivergence (LDAN) Bill
- Production of easy read consultation documents for this consultation
- Production of easy read materials to support the work of the Scottish Government's LDAN Lived Experience Board
- The Scottish Human Rights Bill National Advisory Group
- The Scottish Human Rights Bill Civil Society Working Group
- Membership of the Coming Home Senior Strategy Group
- Involvement in the No-one Left Behind User Advisory Panel
- Mental Health Law Reform

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE *(continued)*

The Chief Executive also continued his membership of the Scottish National Action Plan (SNAP 2) for Human Rights Leadership group which published the SNAP 2 Action Plan in March 2023.

In January 2024, SCLD produced a suite of accessible documents to enable stakeholders to engage in the Scottish Government's consultation the Learning Disability, Autism and Neurodivergence Bill. This work included a range of resources in different formats and was extremely well received by our stakeholders, other organisations and people. Learning Disabilities, Autism and Neurodivergence (LDAN) Bill consultation - Information - SCLD

Partnerships

Further work included the ongoing development of a wide range of partnerships with organisations including the Scottish Human Rights Consortium, Scottish Commission for Human Rights and a range of other organisations including The ALLIANCE and BILD (the British Institute for Learning Disabilities), as well as the UK Restraint Reduction Network. Other partners include:

- [REDACTED]
- [REDACTED]
- CCPS
- SFHA
- Scottish Learning Disability Observatory & University of Glasgow
- Fraser of Allander Institute
- NHS Education for Scotland
- Down's Syndrome Scotland
- Enable Scotland
- Enable Glasgow
- C Change Scotland
- Horizon Housing
- Kindred
- Quarriers
- The Tizard Centre
- Key Supports
- TRFS
- ARK Housing

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE *(continued)*

- ARC Scotland
- PAMIS
- Inspiring Scotland/Learning Disability Portfolio Group
- Streets Ahead (Scottish Borders)

SCLD Housing Advisory Group

This group aims to highlight the issues faced by people with learning disabilities in relation to housing and homelessness and includes a focus on the 'Coming Home' agenda – Scotland's deinstitutionalisation policy. Activity in 2023/24 focussed on the commissioning of phase 2 of the social and economic benefits of Housing Support research commissioned in partnership with CCPS, SFHA, Hanover and Blackwood. The Housing Advisory Group also undertook a literature review of learning disability and homelessness and held a specific roundtable discussion on this.

National Networks

SCLD supports and facilitates three national networks on behalf of the Scottish Government. These networks continued to develop and grow through financial year 2023/24. These networks have helped to increase the profile and impact of the organisation significantly in the delivery of its outcome to improve practice across Scotland. Hundreds of people engage with the networks each quarter.

- **Restraint Reduction Scotland (RRS)** recorded 170 members during 2023/24. The network met quarterly, and further work was done through the Workforce Development Group. RRS was asked to speak at several national workshops and strategic groups.
- The **Steering Group for Gender Based Violence and Learning Disabilities** undertook a refresh of its terms of reference, membership, and action plan during 2023/24. This was successful and membership now stands at 60 members (doubling in the year). The Terms of Reference are now available in easy read and align with the recommendations of Unequal, Unheard, Unjust; but not hidden any more Report. The work to refresh the Steering Groups Action Plan will be completed in financial year 2024/25.

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE *(continued)*

- The **Positive Behaviour Support Community of Practice** significantly expanded both its membership and impact during 2023/24. With a membership of 550 and webinars regularly attended/viewed by upwards of five hundred people, SCLD and our Steering Group partners were pleased with the network's ongoing development. The webinars held in 2023/24 focussed on 'Understanding the PBS Interactive Learning Resource' and 'Communication is a crucial human right'. This network also includes a smaller learning collaborative of Chief Executive's and other senior officers of social care provider organisations. Two meetings of the collaborative were held during 2023/24.

SCLD is pleased to note that our national networks now have a combined membership of nearly eight hundred people from across Scotland. The Scottish Government recently reaffirmed its commitment to the delivery of these networks as a Ministerial priority.

Scottish Learning Disability Week

Scottish Learning Disability Week took place in May 2023, and the theme of the week was 'Leadership'. 1250 Get Involved Packs were circulated across Scotland as part of the week. The Pack was completely refreshed for Learning Disability Week 2023 and included a wide range of activities, worksheets and easyread guides focusing on individual leadership in all its forms. Feedback on the pack was universally positive and it was also cited internationally as a worthwhile resource.

SCLD organised a range of online events with partners throughout Scottish Learning Disability Week – attendance at the events was strong with five hundred people attending in total.

The social media reach from Scottish Learning Disability Week increased significantly and this continues the year-on-year trend.

Our Future Leaders

SCLD delivered our leadership development programme for people with learning disabilities in partnership with Inspiring Scotland for two new cohorts of people during 2023/24. This exciting programme provides skills development and capacity building for ten people with learning disabilities who want to develop their individual leadership skills. There have been fifty graduates of the course from the six courses run in the 3 years of delivery.

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE *(continued)*

The graduates have gone on to secure a wide range of roles in policy work with the Scottish Government and other organisations.

Inspiring Scotland commissioned SCLD to co-produce an updated curriculum based on three years of delivery. A small co-production group was established a new curriculum is now available. Both partners are now looking for a funding partner to support a pilot of the new course. We are also considering how we might be able to achieve formal accreditation of the course so that future graduates achieve a qualification on completion.

Global Leadership Exchange

SCLD has continued to contribute to the work of the Global Leadership Exchange (GLE)/formerly the International Initiative for Disability Leadership (IIDL). GLE is a unique international collaborative that focuses on improving services for and with disabled people including people with learning disabilities. The work of the collaborative focusses on the development of leaders across the mental health, disability and substance abuse sectors. The commitment is to promote innovation, networking and problem solving across countries and agencies.

SCLD's Chief Executive represented the Scottish Government on the Global Leaders Advisory Group – Disability Sponsoring Countries Leadership Group. We were also represented on the Global Inclusion Advisory Group, the Youth Advisory Panel and the 2-spiritLGBTQIA+ Collaborative.

United Nations Human Rights Framework

SCLD published our overview of human rights abuses and infringements faced by people with learning disabilities in August 2023.

<https://www.sclld.org.uk/the-state-of-our-rights-report-and-resources-now-live/>

This work formed the basis to our engagement in the United Nations Universal Periodic Review (UPR) of the United Kingdom's compliance with the international human rights conventions it has ratified. We were delighted to attend the evidence sessions in Geneva and present a summary of our evidence to the United Nations UPR Committee. We were pleased that two of our recommendations were subsequently supported by the United Nations.

REPORT OF THE TRUSTEES *(continued)*

ACHIEVEMENTS AND PERFORMANCE *(continued)*

New Premises

During 2023/24, SCLD decided to seek new premises as former offices were unfit for our needs in several ways including accessibility, the poor state of repair and fire safety evacuation risks.

We therefore served notice on our lease and moved in to a shared office space managed by the Glasgow Council for Voluntary Services. This office accommodation is much more suitable to our needs and we are enjoying being part of the local voluntary sector in a way which was impossible in our previous accommodation.

FINANCIAL REVIEW

The Statement of Financial Activities shows net income for the year of £94,349 (2022/23: net expenditure of £46,710).

Principal funding sources

The Scottish Government continued to provide SCLD's main source of funding through a core grant which remained at £750,000 for 2023/24.

SCLD had considerable success in securing new income sources during the financial year 2023/24; these have included small contracts for consultancy work as well as funding from Delivering Equally Safe to provide the gender-based violence project in partnership with People First (Scotland). Two new projects also received additional funding from the Scottish Government, focussing on Digital Transformation and another focussing on facilitating a Human Rights Lived Experience Board for people with Learning Disabilities which was commissioned by the equalities and human rights team.

Reserves Policy

Restricted Reserves of £94,056 have been carried forward. This is in relation to the following:

- £17,115 for work on Digital Transformation
- £7,325 for Delivering Equally Safe work
- £1,500 for Financial Security Project
- £66,614 for LDAN Hard-to-Reach Project
- And £1,503 for the final stage of work on Accessible Communication

REPORT OF THE TRUSTEES *(continued)*

FINANCIAL REVIEW *(continued)*

Designated reserves of £294,450 have been carried forward. This includes:

- £89,000 for Include For Good, SCLD's programme for change
- £114,321 to cover staff contingency
- £30,000 to support the delivery of the Scottish Learning Disability Week 2024

Further, £14,392 represents the net book value of the tangible fixed assets, and £46,737 represents the value of leases committed by the organisation.

The Trustees' policy is to retain unrestricted reserves to allow the charity to fulfil its objectives and meet its commitments. The Trustees endeavour to retain sufficient unrestricted reserves to cover three to six months' running costs. As of 31 March 2024, unrestricted free reserves were £418,635, which equates to just under 5 months' operating costs (2022/23, £372,866, which equated to just under 4 months' costs).

As a result, total funds carried forward at the year-end were £807,141 (2022/23: £712,793).

The Scottish Government approved the grant for core funding in 2023/24 in September 2023 for the full financial year. Funding for 2024/25 was approved in June 2024 for the full year on a stand-still basis (£750k).

The resultant risks are being highlighted to our Board of Trustees through the Corporate Risk Register, which is reviewed quarterly by the Finance and Audit Committee and the Board as detailed on pages 4 and 5 of this report.

REPORT OF THE TRUSTEES *(continued)*

PLANS FOR FUTURE PERIODS

Transformational Change

The Board of Trustees is continuing to consider the medium to long term impacts of the changed and changing world SCLD operates in and how the organisation can continue to thrive and expand its role and influence whilst dealing with several key external challenges.

As detailed earlier in this report, the risks and challenges SCLD continues to face are significant in potential scale, scope, and impact. At the time of writing, they have changed little in the past 12 months and include:

- The current funding challenges faced by the Scottish Voluntary Sector
- The current funding challenges faced by the Scottish Government
- Development of a Learning Disability, Autism and Neurodiversity Bill and possible Commissioner
- The ongoing Mental Health Law Reform agenda
- The development of a Scottish Human Rights Bill which we believe must include the incorporation of the substantive human rights detailed in the UNCRPD within devolved competency.

Key to the organisation's consideration of these issues is our ongoing strategic discussions with the Board. The Chair has led on these discussions throughout, and the Board believe that the implementation of our Strategy in tandem with the further co-creation and delivery of Include For Good will ultimately lead to transformational change for people with learning disabilities in Scotland. This will also have a significant positive impact on continued growth and development SCLD.

The organisation is mindful of the need to balance the co-production of our strategy with the need to respect, protect and fulfil the human rights of people with learning disabilities and meet the delivery objectives set by our funding partners. These drivers are fundamental and intertwined.

Our Board sub-committees continue to help the organisation assess current risks and scan the horizon for emerging and future risks and opportunities. The Board's ambition is to create a world where people with learning disabilities belong without qualification and can lead national discussions on the many issues which impact on their opportunities and outcomes as a matter of course.

REPORT OF THE TRUSTEES *(continued)*

PLANS FOR FUTURE PERIODS

Include For Good has continued to develop just such a process of dialogue and engagement with those who have influence and power in Scotland. During 2023/24 this included the Rapporteurs holding a roundtable event held in the Scottish Parliament, chaired by the Minister for Mental Health and Social Care, and attended by twenty-five senior decision makers from across the Scottish Public Sector.

The Rapporteurs have gone on to continue this conversation with leaders from the Care Inspectorate, Scotrail, NHS Education for Scotland and the Chief Social Work Officer for Scotland.

The Rapporteurs are clear that these conversations must lead to actions that will bring about transformational systemic and sustainable change across all sectors in Scottish life for people with learning disabilities. The status quo is unacceptable. Discrimination is hardwired into cultures, processes and structures throughout Scotland. Institutionalisation is increasingly used as a cost-effective way to contain people with learning disabilities, restraint and seclusion are misused frequently in our schools, hospitals, care homes and other settings.

In summary, people with learning disabilities are denied their fundamental human rights on a systemic and ongoing basis <https://www.sclld.org.uk/the-state-of-our-rights-report-and-resources-now-live/>.

As part of SCLD's strategy to achieve transformational change we will continue to:

- Further develop our co-production work with people with learning disabilities in parallel
- Continue to develop and implement Include For Good in partnership with people with learning disabilities
- Focus on the Scottish Government's legislative change agenda
- Bring a renewed focus to our deinstitutionalisation programme to ensure Scotland bears witness to the abuses of the past and delivers a different future for future generations of people with learning disabilities
- Advise and support the Scottish Government in relation to learning disability policy and strategy
- Further develop our involvement and engagement with our international partners
- Continue to develop our focus on individual leadership development

REPORT OF THE TRUSTEES *(continued)*

Diversification of Funding

The Board and senior team are clear that we must continue to develop our diversification of funding strategy to ensure a financially sustainable future. During 2023/24, the Board agreed to invest in a new Head of Business Development role. This post was subsequently recruited to and the member of staff will focus on income generation and business development in line with the corporate strategy and values. It is intended that any new sources of funding compliment the objectives of the organisation and our core grant provided by the Scottish Government.

Delivery plan

SCLD has updated and simplified its Delivery Plan during 2023/24 and delivery will be measured and reported on using the new quarterly reporting process and dashboard report. This process has been discussed in detail with our commissioning team at the Scottish Government.

The Delivery Plan has been cross-referenced with the expectations of the Scottish Government in terms of core grant delivery outcomes and includes the milestones detailed in the programmes and work which are separately funded. Progress made in delivering the priorities listed in the plan will be reported to the Board of Trustees and the Scottish Government Learning Disability and Autism Policy Team on a quarterly basis.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each Trustee has taken all steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Henderson Loggie, Chartered Accountants were re-appointed as external auditors of the charity at the Annual General Meeting held on 6 December 2023.

Approved by the SCLD Board of Trustees on 4 September 2024 and signed on its behalf by



Chair of the Board of Trustees

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust Deed. 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.

The Trustees are responsible for the maintenance and integrity of the general and financial information included on the Commission's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Report of the independent auditors

Independent Auditor's Report to the Trustees of Scottish Commission for Learning Disability

Opinion

We have audited the financial statements of the Scottish Commission for Learning Disability (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of 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.

Report of the independent auditors

Independent Auditor's Report to the Trustees of Scottish Commission for Learning Disability (continued)

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Report of the independent auditors

Independent Auditor's Report to the Trustees of Scottish Commission for Learning Disability (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- The information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept, or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities the trustees are responsible for the preparation of the financial statements and which give a true and fair view, and for such internal control as the trustees 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 Trustees 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 Trustees either intend 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.

Report of the independent auditors

Independent Auditor's Report to the Trustees of Scottish Commission for Learning Disability (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which these are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management informed us that there were no instances of known, suspected or alleged fraud;
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: charity law and employment law;
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the charity, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Inquiry or management about any known or suspected instances of non-compliance with laws and regulations and fraud;

Report of the independent auditor

Independent Auditor's Report to the Trustees of Scottish Commission for Learning Disability (continued)

- Reading any correspondence with regulators including OSCR;
- Reviewing minutes of board and sub-committee meetings; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, as well as challenging any assumptions and judgements made by management in the preparation of the financial statements.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

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

Use of our report

This report is made solely to the trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body for our audit work, for this report, or for the opinions we have formed.

Henderson Loggie LLP

Chartered Accountants

Statutory Auditor

(Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)

11-15 Thistle Street

Edinburgh

EH2 1DF

Statement of financial activities incorporating income and expenditure account
Year ended 31 March 2024

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:						
Charitable activities	3	754,534	-	406,016	1,160,550	942,216
Donations		126	-	-	126	100
Investments – Bank interest		-	-	-	-	313
Other Income		150	-	89	239	1,623
Total income		754,810	-	406,105	1,160,915	944,252
Expenditure on:						
Charitable activities	4	636,703	101,280	328,583	1,066,566	990,962
Total expenditure		636,703	101,280	328,583	1,066,566	990,962
Net income/(expenditure)		118,107	(101,280)	77,522	94,349	(46,710)
Transfers between funds		(72,337)	72,591	(254)	-	-
Net movement in funds		45,770	(28,689)	77,268	94,349	(46,710)
Total funds at 1 April 2023		372,866	323,139	16,788	712,793	759,503
Total funds at 31 March 2024		418,636	294,450	94,056	807,142	712,793

Balance sheet

As at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	7		14,392		27,341
Current assets					
Debtors	8	134,943		40,903	
Cash at bank and in hand		878,336		883,946	
		<u>1,013,279</u>		<u>924,849</u>	
Less creditors: due within one year	9	(217,529)		(194,397)	
Net current assets			795,750		730,452
Total assets less current liabilities			810,142		757,793
Provisions	11		(3,000)		(45,000)
Net assets			<u>807,142</u>		<u>712,793</u>
Funds					
Unrestricted funds:					
Designated funds	13		294,450		323,139
General funds			418,636		372,866
Restricted funds	12		94,056		16,788
Total funds			<u>807,142</u>		<u>712,793</u>

The financial statements were approved and authorised for issue by the board on 2024 and were signed on its behalf by:


Chair


Convenor of Finance & Audit Committee

The notes form an integral part of these financial statements.

Statement of cash flows

Year ended 31 March 2024

	2024 £	2024 £	2023 £	2023 £
Net income for the year (as per the SOFA)		94,349		(46,710)
Adjustments for:				
Depreciation charges		16,089		18,720
Bank interest received		-		(313)
Loss on disposals of fixed assets		851		1,113
Decrease/ (increase) in debtors		(94,040)		125,529
Increase/ (decrease) in creditors		23,132		(124,149)
Decrease in provisions		(42,000)		-
Net cash used in operating activities		(1,619)		(25,810)
Cash flows from investing activities:				
Bank interest	-		313	
Purchase of tangible assets	(3,991)		(19,679)	
Net cash used in investing activities		(3,991)		(19,366)
Change in cash and cash equivalents in the year		(5,610)		(45,176)
Cash and cash equivalents at the beginning of the year		883,946		929,122
Total cash and cash equivalents at the end of the year		878,336		883,946

Notes to the financial statements

Year ended 31 March 2024

1. Status of the charity

SCLD is a Scottish Charitable Incorporated Organisation (SCIO) and a public benefit entity with the registered office as on page 2.

2. Accounting policies

Basis of preparation

The accounts are prepared on the going concern basis of preparation. The Board has prepared budgets for the next 12 months based on secured funding and taking account of the impact of the cost of living crisis. On the basis of these income streams, the charity's current reserves and cash position, the Board believes there are sufficient resources to enable it to meet all operational expenditure over the next 12 months. The going concern basis of preparation is therefore considered to be appropriate.

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention. The financial statements are compliant with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities" (revised 2018), and in accordance with Financial Reporting Standard 102 (FRS 102).

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

Income

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Notes to the financial statements *(continued)* **Year ended 31 March 2024**

2. Accounting policies *(continued)*

Grants

Revenue grants receivable by the charity are credited to the Statement of Financial Activities in the period to which they relate. Where there is a timing restriction imposed by the donor or where conditions for recognising income have not been met balances are carried forward in deferred income.

Resources expended

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to make payment. Expenditure is inclusive of any VAT, which is irrecoverable.

Direct charitable expenditure

These are costs directly attributable to specific activities and projects of the charity. They include the cost of services and of grants awarded in the year, support costs and depreciation on related assets.

Pension costs

The charity contributes to a group personal pension plan for the majority of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

Redundancy costs

Whilst the charity takes every step to avoid redundancy the nature of funding makes such decisions necessary. Redundancy costs are recognised once a constructive obligation exists.

Tangible fixed assets

Where the Trustees consider there is an enduring benefit, expenditure on assets exceeding £200 is capitalised at cost. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates which are calculated to write off the cost of each asset over its expected useful life. The annual rates, which are applied from the date the asset comes into use, are as follows:

Furniture and equipment - 20% to 33.33% straight line

Operating leases

Rentals in respect of operating leases are charged to the Statement of Financial Activities as incurred.

Notes to the financial statements *(continued)* **Year ended 31 March 2024**

2. Accounting policies *(continued)*

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and monies held in short term deposits.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Fund accounting

Funds held by the charity are:

Unrestricted funds

These are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds

Designated Funds represent unrestricted funds allocated for particular purposes within the objects of the charity at the discretion of the Trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes or for specifically funded projects.

Notes to the financial statements *(continued)*

Year ended 31 March 2024

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

In preparing these financial statements, the trustees have made the following judgements:

- Determine whether leases entered into by the charity as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

3. Income from charitable activities

	Unrestricted £	Unrestricted Designated	Restricted £	2024 Total £	2023 Total £
Core Scottish Gov	750,176	-	-	750,176	750,176
Other Scottish Gov	-	-	268,382	268,382	123,920
Other grant funding	-	-	98,011	98,011	51,505
Generated and other	4,358	-	39,623	43,981	16,615
	754,534	-	406,016	1,160,550	942,216

Income from charitable activities for the year ended 31 March 2023 was split: Unrestricted income: £750,231; Restricted income: £191,985

Notes to the financial statements *(continued)*
Year ended 31 March 2024

4. Expenditure on charitable activities

	Direct costs	Support costs	Governance (see note 5)	Total 2024	Total 2023
	£	£	£	£	£
	<u>920,185</u>	<u>116,704</u>	<u>29,677</u>	<u>1,066,566</u>	<u>990,962</u>
	=====	=====	=====	=====	=====
Direct costs	Unrestricted General	Unrestricted Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Operating costs	67,766	4,587	15,146	87,499	137,860
Project costs	32,671	18,160	109,232	160,063	58,446
Publications	21	-	-	21	186
Staff costs	406,494	70,755	180,753	658,002	610,726
Stationery and Postage	1,603	1,676	371	3,650	2,262
Travel, Accom and Subsistence	3,457	5,041	2,452	10,950	13,207
	<u>512,012</u>	<u>100,219</u>	<u>307,954</u>	<u>920,185</u>	<u>822,687</u>
	=====	=====	=====	=====	=====

Notes to the financial statements *(continued)*

Year ended 31 March 2024

4. Expenditure on charitable activities (continued)

Support costs	Unrestricted General £	Unrestricted Designated £	Restricted £	Total 2024 £	Total 2023 £
Building	58,645	-	15,241	73,886	73,161
Depreciation	15,028	1,061	-	16,089	18,720
Equipment	4,067	-	177	4,244	6,628
Premises	(12,104)	-	1,968	(10,136)	3,876
Professional fees	31,042	-	1,579	32,621	46,381
	96,678	1,061	18,965	116,704	148,766

Expenditure for the year ended 31 March 2023 was split: Unrestricted expenditure: £660,592; Designated expenditure: £89,163; Restricted expenditure: £241,207

Notes to the financial statements *(continued)*
Year ended 31 March 2024

5. Governance costs

	Unrestricted General £	Unrestricted Designated £	Restricted £	Total 2024 £	Total 2023 £
Staff costs	7,746	-	-	7,746	7,476
Audit and accountancy	11,869	-	1,663	13,532	9,398
Legal fees	8,399	-	-	8,399	2,635
	28,014	-	1,663	29,677	19,509

Notes to the financial statements *(continued)*
Year ended 31 March 2024

6. Staff costs

	2024	2023
	£	£
Salaries	583,770	547,300
Social security costs	49,056	43,137
Pension costs	34,968	33,327
	667,794	623,764
Average number of employees	39	29

One employee received remuneration in the banding £60,000 - £70,000 for both 2024 and 2023.

No trustees were in receipt of reimbursement of expenses, emoluments or other benefits (2023: *None*).

Key management are considered to be the Chief Executive only. (2023: *Chief Executive*). Key management remuneration for the year including employer's NI and pension was £80,543 (2023: £76,229).

Notes to the financial statements *(continued)*
Year ended 31 March 2024

7. Fixed assets

	Furniture/ Equipment £	Total £
Cost		
At 1 April 2023	148,184	148,184
Additions in year	3,991	3,991
Disposals in year	(79,533)	(79,533)
At 31 March 2024	72,642	72,642
Aggregate depreciation		
At 1 April 2023	120,843	120,843
Charge for year	16,089	16,089
Elimination on disposals	(78,682)	(78,682)
At 31 March 2024	58,250	58,250
Net book value		
At 31 March 2024	14,392	14,392
At 31 March 2023	27,341	27,341

Notes to the financial statements *(continued)*

Year ended 31 March 2024

8. Debtors

	2024 £	2023 £
Service debtors	102,668	2,138
Prepayments and accrued income	32,275	37,815
Other debtors	-	950
	134,943	40,903

9. Creditors - Due within one year

	2024 £	2023 £
Trade creditors	18,615	14,037
Other creditors and accruals	60,119	56,809
Taxes and social security	16,173	12,756
Deferred income (note 10)	122,622	110,795
	217,529	194,397

10. Deferred income

	1 April 2023 £	Received £	Released £	31 March 2024 £
Delivering Equally Safe	-	196,021	(98,011)	98,010
Financial Security	-	31,687	(13,164)	18,523
NCS	-	2,500	-	2,500
Digital Inclusion	78,795	-	(78,795)	-
Core	32,000	1,589	(30,000)	3,589
	110,795	231,797	(219,970)	122,622

Income is deferred where at the year end the performance related conditions or grant conditions attached to the income have not been met and are considered outwith the charity's control.

Notes to the financial statements *(continued)*

Year ended 31 March 2024

11. Provisions

	2024 £	2023 £
Balance at 1 April 2023	45,000	45,000
Movement in provision for dilapidations	(42,000)	-
Balance at 31 March 2024	3,000	45,000

12. Restricted funds

	1 April 2023 £	Income £	Expenditure £	Transfer £	31 March 2024 £
Include Age	-	3,945	(3,945)	-	-
Equally Safe	-	98,011	(90,686)	-	7,325
Lived Experience	-	15,921	(15,921)	-	-
Digital Transformation	16,788	78,795	(78,468)	-	17,115
Social Security Fairness	-	13,164	(11,664)	-	1,500
Support for LDAN Bill	-	141,255	(74,641)	-	66,614
Hard-to-Reach Groups					
National Care Service	-	2,500	(2,500)	-	-
VAWG Funding	-	3,033	(2,779)	(254)	-
Accessible Information	-	30,000	(28,498)	-	1,502
Our Future Leaders	-	19,481	(19,481)	-	-
	16,788	406,105	(328,583)	(254)	94,056

Notes to the financial statements *(continued)*

Year ended 31 March 2024

12. Restricted funds *(continued)*

	1 April 2022 £	Income £	Expenditure £	Transfer £	31 March 2023 £
Self Help Resources	1,746	-	-	(1,746)	-
Equally Safe	67,188	49,005	(117,436)	1,243	-
Lived Experience	-	42,715	(39,880)	(2,835)	-
Digital Transformation	-	81,205	(64,417)	-	16,788
Disability Employment PSP	-	2,050	(680)	(1,370)	-
Our Future Leaders	-	9,150	(9,160)	10	-
Cancer Screening	-	847	(847)	-	-
VAWG Funding	-	3,815	(3,815)	-	-
Drumming up change	2,460	-	(1,774)	(686)	-
Learning Disability Week	-	2,500	(2,500)	-	-
Business Development	-	698	(698)	-	-
	<u>71,394</u>	<u>191,985</u>	<u>(241,207)</u>	<u>(5,384)</u>	<u>16,788</u>

Purpose of restricted funds

Include Age

SCLD, in partnership with Dundee University, is focussing on International Perspectives of Community Inclusion for older adults with learning disabilities. This will involve developing knowledge about community spaces accessed by older people with learning disabilities, supporting the person with lived experience on the advisory group, and recruiting and supporting co-researchers who are older people with learning disabilities.

Equally safe

The Gender-Based Violence project will be designed and delivered in partnership with People First Scotland's collective advocacy group, the Equally Safe Group, with the aim of ensuring that women and girls with learning disabilities who've experienced Gender-Based Violence in Scotland, and the services that support them, are better able to recognise and report abuse, and to access justice and support.

Notes to the financial statements *(continued)* **Year ended 31 March 2024**

12. Restricted funds *(continued)*

Human Right's Lived experience Board

The Lived Experience Board is made up of people with learning disabilities and works to highlight the real-life impact of human rights on the lives of people with learning disabilities. The group discuss human rights policy and share their personal experiences, with the aim of influencing Scottish Government decision-making and the Human Rights Bill process.

Digital Transformation

SCLD has been funded by the Scottish Government Digital Health and Care Directorate's Technology Enabled Care (TEC) Programme, to consider how digital technology can transform the lives of people with learning disabilities. The project is a participator action research project co-designed with a Board consisting of people with learning disabilities, their carers, and supporters. The project is undertaking exploratory work to understand people with learning disabilities' experience of digital technology and digital exclusion, including if and how they are using technological innovations in the health and social care sector. The project will use the findings from this exploratory work to priorities actions and co-design pilot projects intended to lay the foundations for a longer-term, truly transformational programme of change.

Social Security Fairness

SCLD is supporting Strathclyde University's Research into the fairness of Scotland's benefits system. SCLD will establish a focus group of five people with learning disabilities who have experience of Scotland's benefits system. This focus group will meet four times to develop a survey to gather information on people with learning disabilities' experiences of claiming benefits.

Support for LDAN Bill Hard-to-Reach Groups

This project aims to identify, inform, connect, encourage, and advise support organisations in connection with 'hard-to-reach' people with learning disabilities, autism, and neurodivergent people to increase participation in the consultation of the Learning Disabilities, Autism and Neurodivergence Bill. This includes explaining and promoting the consultation, signposting to resources, and delivering three webinars to explain the Bill, its processes and how to engage. Provision of a high-

Notes to the financial statements *(continued)* **Year ended 31 March 2024**

12. Restricted funds *(continued)*

level summary report at the end of the engagement and distillation of learning points and any barriers that arose.

National Care Service

SCLD will contribute to the development of the National Care Service by representing the organisation in several groups, including the Key Stakeholder Reference Group, and attending local and national events held by the Scottish Government. At all these meetings and events, the role is to promote the rights and fair treatment of people with learning disabilities within this crucial new service. In addition, SCLD will facilitate two co-design events with people with learning disabilities and has been asked to facilitate a further three in 2024/25.

VAWG Funding

The Funding for the Strategic Funding Review of Violence Against Women and Girls (VAWG) was secured for four months for a part-time project adviser to facilitate a meeting of women with learning disabilities who have experienced gender based violence to meet with review chair Lesley Irvine to input into the review's recommendations.

Accessible Information

Through this project, SCLD provides Accessible Communications to support the Scottish Government's Learning Disability and Neurodivergence Team with Easy Read versions of the twenty-two themes and other documents related to the Learning Disability, Autism and Neurodivergence Bill Consultation. Accessible information formats were created to support each monthly Lived Experience Advisory Panel meeting.

Our Future Leaders programme

SCLD, in conjunction with Inspiring Scotland, is developing and delivering a leadership programme for people with learning disabilities. The fourth cohort of this programme is currently in delivery, and a graduate leadership programme is in development.

Notes to the financial statements *(continued)* **Year ended 31 March 2024**

12. Restricted funds *(continued)*

Self help resources

Grant from the Scottish Government Resilience Fund to enable the printing and dissemination of self-help resources designed by the University of Glasgow and Warwick University.

PSP Employment

SCLD is a partner in the Scottish Union of Supported Employment (SUSE) Apt PSP and member of its Underrepresented Groups delivery workstream. As part of this, SCLD has been delivering learning disability awareness sessions to employers engaging in the PSP.

Cancer Screening

SCLD are supporting Glasgow University with the Cancer Screening and Intellectual Disabilities Study (CSID). SCLD are attending the Steering Group meetings (2 per year) in an advisory capacity.

Drumming up change

SCLD is working with Glasgow University to contribute to the development and delivery of a community inclusion programme. Prime partners are Glasgow University and Fortune Works in Drumchapel. This programme began in 2021/22 and ended in 2022/23.

Learning Disability week

Funding Received from the Scottish Government towards the cost of Learning Disability Week.

Notes to the financial statements *(continued)*
Year ended 31 March 2024

13. Designated funds

	1 April 2023	Income	Expend- iture	Transfers	31 March 2024
	£	£	£	£	£
Fixed assets	27,341	-	-	(12,949)	14,392
Learning Disability Awards	30,000	-	(19,733)	19,733	30,000
Staff contingency	100,597	-	-	13,723	114,320
Lease contingency	43,890	-	-	2,848	46,738
Business development	20,000	-	-	(20,000)	-
Include for Good	101,311	-	(81,547)	69,236	89,000
	<u>323,139</u>	<u>-</u>	<u>(101,280)</u>	<u>72,591</u>	<u>294,450</u>
	<u><u>323,139</u></u>	<u><u>-</u></u>	<u><u>(101,280)</u></u>	<u><u>72,591</u></u>	<u><u>294,450</u></u>
	1 April 2022	Income	Expend- iture	Transfers	31 March 2023
	£	£	£	£	£
Fixed assets	27,496	-	-	(155)	27,341
Learning Disability Awards	30,000	-	(16,204)	16,204	30,000
Staff contingency	120,265	-	-	(19,668)	100,597
Lease contingency	95,820	-	-	(51,930)	43,890
Business development	20,000	-	(3,295)	3,295	20,000
Include for Good	170,975	-	(69,665)	-	101,311
	<u>464,556</u>	<u>-</u>	<u>(89,163)</u>	<u>(52,254)</u>	<u>323,139</u>
	<u><u>464,556</u></u>	<u><u>-</u></u>	<u><u>(89,163)</u></u>	<u><u>(52,254)</u></u>	<u><u>323,139</u></u>

Notes to the financial statements *(continued)* **Year ended 31 March 2024**

13. Designated funds *(continued)*

Purpose of funds

Fixed assets

This fund represents the element of Unrestricted Funds held in the form of Fixed Assets, with the balance on the fund representing the net book value of the charity's fixed assets at the year-end.

Staff Contingency

The charity's funding is only confirmed year-to-year and these funds have been designated to cover anticipated staff costs in the event of the charity's funding being pulled and having to wind up.

Learning Disability Awards

Funds to be spent on future Learning Disability Awards.

Lease contingency

Funds designated by the trustees to fund future lease obligations.

Business Development Fund

A fund to allow for the further development of specific areas of work: investigating diversification of funding; engagement across the organisation; equalities and human rights.

Include for Good (formerly Programme for change)

Funds to deliver the Board's ambition to create a world where people with lived experience of learning disability are seen, are heard and are fully supported to live their best life.

Transfer between funds

Net transfers totalling £72,591 (2023: (£52,254)) were made from Unrestricted General Funds to Designated Funds to amend individual designated funds to levels determined by the board.

Notes to the financial statements *(continued)*
Year ended 31 March 2024

14. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Provisions £	2024 Total £
Restricted funds	-	94,056	-	94,056
Unrestricted funds				
General	-	421,636	(3,000)	418,636
Designated funds	14,392	280,058	-	294,450
	14,392	701,694	(3,000)	713,086
Total funds	14,392	795,750	(3,000)	807,142
	Tangible fixed assets £	Net current assets £	Provisions £	2023 Total £
Restricted funds	-	16,788	-	16,788
Unrestricted funds				
General	-	417,886	(45,000)	372,866
Designated funds	27,341	295,798	-	323,139
	27,341	713,664	(45,000)	696,005
Total funds	27,341	730,452	(45,000)	712,793

Notes to the financial statements *(continued)*

Year ended 31 March 2024

15. Financial commitments

The future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Less than one year	27,188	36,518
Between two and five years	19,550	7,372
	46,738	43,890

Payments made under operating leases totalled £64,274 (2023: £55,585) in the year.

16. Related Party Transactions

Total compensation of key management personnel in the year amounted to £80,543 (2023 - £76,229)

SCLD incurred costs of £130 in the current financial year (2023 - £nil) relating to Down's Syndrome Awareness training from Down's Syndrome Scotland, where a trustee of SCLD is considered part of the key management team. A balance of £nil (2023 - £nil) is due to them at the year-end.

SCLD incurred costs of £6,500 during the year (2023 - £338) in respect of support for the Digital Inclusion project from PAMIS, where a trustee of SCLD is considered part of the key management team. A balance of £6,500 (2023 - £nil) is due to them at the year-end and is included within accruals.

SCLD received funding during the year, totalling £700 (2023 - £nil), in respect of work to facilitate a focus group for the Scottish Human Rights Commission, where a trustee of SCLD is considered part of the key management team. A balance of £nil (2023 - £nil) is due by them at the year-end.