



## **Annual Report 2006/7**

**Promoting the Development of Care Breaks Across Scotland**

Registered Charity SC005315



**SHARED CARE SCOTLAND**

FINANCIAL STATEMENTS

For the Year Ended 31st March 2007

# **SHARED CARE SCOTLAND**

## FINANCIAL STATEMENTS

For the Year Ended 31st March 2007

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## **SHARED CARE SCOTLAND**

### **CHAIR'S INTRODUCTION**

**For the Year Ended 31st March 2007**

The Board of Directors of Shared Care Scotland is delighted with the progress we've made as an organisation over the last 12 months. A considerable amount has been achieved especially in relation to reconnecting with carers and service users through our very well attended road-show of events, and also bringing practitioners, planners and policy makers together to share views and experiences. The Directors and staff are totally committed to building on these events in the hope of stimulating positive action on the many important issues raised.

Perhaps most significantly, after much useful reflection and debate, we now have an ambitious plan to guide our efforts for the next three years, developed around a refreshed vision, purpose and set of values. We have given our plan the title 'Sustain, Grow & Innovate' to reflect our commitment to maintaining focus on improving short break services for all, and our desire to drive forward new thinking and approaches to service provision. We believe passionately that the way to achieve these goals is through partnership and shared understanding, and a determination by all concerned to work collaboratively to achieve common ends.

We are pleased at the progress we're making as an organisation but ultimately we must judge our performance against the impact of our activities on the quality of services available to carers and cared for people. We are under no illusion that, in this regard, there is still a considerable amount of work to be done.

**Silvie MacKenzie**  
**Chair**

## **SHARED CARE SCOTLAND**

### REPORT OF THE DIRECTORS

For the Year Ended 31st March 2007

The Directors present their report and audited financial statements for the year ended 31st March 2007.

#### **Reference and Administrative Information**

Charity Name: Shared Care Scotland

Charity registration number: SC005315

Company registration number: SC161033

Registered Office and  
Operational address: Unit 7  
Dunfermline Business Centre  
Izatt Avenue  
Dunfermline  
Fife  
KY11 3BZ

#### **Board of Directors**

Silvie MacKenzie	Chair
Elizabeth McDade	Treasurer
Colin Beveridge	Vice Chair
Mary Yates	
David Eade	
Susan Barnard	
Glyn Halksworth	

#### **Chief Executive**

Don Williamson

#### **Office Administrator**

Lesley Gudgeon

#### **Administrative Assistant**

Elizabeth Watret

#### **Auditors**

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

#### **Bankers**

Bank of Scotland, 1 Bothwell Street, Dunfermline, Fife, KY11 3AG

## **SHARED CARE SCOTLAND**

### REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2007

#### **Structure, Governance and Management**

The organisation is a charity limited by guarantee, incorporated on 16<sup>th</sup> October 1995 which has been granted by exemption, under Section three of the Companies Act 1985, from including 'Limited' in its name. The company was established under a Memorandum of Association which set the objects and powers of the charity and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

#### **Our Values**

As an organisation we want to be:

- for everyone with an interest in improving short break and respite services
- accessible and connected to those who use, manage, provide, plan or make policy on services
- responsive, responsible and accountable
- useful, practical and helpful
- a positive 'forum' where people can work collaboratively together to exchange ideas and experiences and develop new approaches
- constantly innovating and campaigning, working at the leading edge, challenging and supporting the decision takers to raise their game
- a learning organisation evolving and developing with experience
- independent, ambitious, successful

#### **Objectives and Activities**

Shared Care Scotland believes that carers and the people they care for should have access to high quality short breaks when ever there is a need for a break from the caring relationship. We believe that people have the right to choose a service which is designed to meet their individual needs. Our purpose is therefore to advance the development of policy and practice which achieves these goals.

We achieve our purpose by focusing on the following core activity areas:

- Collaborating with others on the advancement of high quality, flexible, person-centred short break and respite services
- Providing accessible, up-to-date information and advice based on a thorough understanding of the challenges facing those who use, provide or plan services
- Making and sustaining connections at the local, regional and national levels
- Building the capacity of service providers to deliver innovative and effective short break services through learning programmes, practice exchange events and development projects
- Providing a channel for those who use and provide short break services to contribute to national and local policy development
- Demonstrating excellent governance, efficiency and effectiveness within Shared Care Scotland

## **SHARED CARE SCOTLAND**

### REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2007

#### **Achievements and Performance**

This report provides an overview of our performance against targets for the period April 2006 to March 2007. A detailed performance report is available from Shared Care Scotland.

#### *Collaborating with others on the advancement of high quality, flexible, person-centred short break and respite services*

In May and November we hosted two Sharing Practice Network events aimed at local authority and health partnership staff with lead responsibility for planning, commissioning and coordinating respite and short break services. Twenty local authorities and five health partnerships were represented at these events.

In November we completed our review into strategic approaches to respite within local authorities. We circulated the results to our lead officer network and the Scottish Executive Respite Task Group. Wider distribution of this work was also achieved through the joint production of a Good Practice Profile with the University of Strathclyde School of Social Work.

During the year we contributed to a consortium project led by the Scottish Society for Autism to develop a national framework of short break services for people affected by Autistic Spectrum Disorder. The consortium was successful in its application to the Scottish Executive for funding and a Project Coordinator was recruited to take this forward.

#### *Providing accessible, up-to-date information and advice based on a thorough knowledge and understanding of the challenges facing those who use, provide or plan services*

We launched the 'Breaking News' bulletin in April with three editions published during the year. Over 1,000 copies of each edition were circulated. We refreshed our website with new and more dynamic content. All Shared Care Scotland publications were made available online and additional sections were created on research and policy, advice on planning and arranging a break, and minority ethnic resources. An online discussion forum was also piloted towards the end of the year and this will be in full service by the end of 2007.

Software developers 3<sup>rd</sup> Eye Vision were awarded the contract to develop the platform for our Online Short Break Information Service (OSBIS). A steering group was formed to oversee this project and a prototype of the site was launched in March 2007. A funding application was submitted to the Lloyds TSB Foundation for Scotland to meet ongoing costs and this resulted in an award of £24,000 over three years. We also submitted an application to the Big Lottery for the costs of employing a Communication and Information Manager. A decision is awaited. We anticipate that OSBIS will be up and running by the end of 2007.

#### *Building the capacity of service providers to deliver innovative and effective short break services through learning programmes, practice exchange events and development projects*

In April, we published our 'Breaking Through' report on short break services for Black and Ethnic Minority carers, and held a national conference on this theme which was attended by over 100 people. We also produced a DVD conference report which was distributed widely. Follow up workshops were held in November and March to provide guidance and support to short break service providers.

## **SHARED CARE SCOTLAND**

### REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2007

Between January and March, we began work on a DVD based resource to help new or less experienced carers understand the benefits of short breaks. The resource is designed to be an encouragement-giving tool to allay concerns and provide advice on how to research and plan a break. The resource is also intended to raise awareness with professionals of the difficulties faced by carers.

#### *Providing a channel for those who use and provide short break services to contribute to national and local policy development*

Three 'Have Your Say' road-show events were held in Inverness, Glasgow and Moffat with 91 people attending in total. We published reports of these events on our website and in our newsletter and also sent copies to the Scottish Executive to inform their work on the Respite Guidance. The feedback from participants also contributed to the development of our strategic plan for 2007-10.

We were represented on two task groups led by the Scottish Executive; one on respite and the other on young carers. These groups were established in response to the findings of the Care 21 report into the future of unpaid care in Scotland. We kept members up-to-date with the work and progress on our website and also our road-show events.

As a member of the consortium of national carer organisations, we helped to produce a Carers Manifesto for Scotland. This became the focus for campaigning in the lead up to the Scottish parliamentary and local council elections. With Carers Scotland, we established a national campaign website and we worked with the Coalition of Carers in Scotland on the development of a media campaign.

Together with the other national carer organisations, we hosted a reception for MSP's at the Scottish Parliament to highlight awareness of the contribution made by carers to health and social care services. Following this event a Cross Party Group on Carers was established.

#### *Demonstrating excellent governance, efficiency and effectiveness within Shared Care Scotland*

In 2006, we completed a comprehensive review of the aims, purpose and values of Shared Care Scotland and linked this with the development of our 2007-10 strategic plan. This was published in March 2007.

The Directors of Shared Care Scotland attended two workshops during the year to update themselves on the changing charity regulations.

A new Director was appointed with experience of young carers issues and work began on a recruitment plan to attract a further four new Directors.

New office administration systems were introduced to support more effective and efficient working, particularly in relation to managing our communications and financial reporting. We reviewed and updated the job descriptions of all staff and a more systematic method of work planning was introduced. Our office IT systems were audited by an external consultant and this resulted in the replacement of equipment and software and a more robust back up procedure.

## **SHARED CARE SCOTLAND**

### REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2007

#### **Financial Review**

At 31<sup>st</sup> March 2007 Shared Care Scotland's expenditure for the year was £131,928 compared with an income of £144,879. The £12,951 surplus is largely attributable to some delay in completing the DVD project but also includes higher than expected receipts from events and bank interest.

For 2007/08 the funding situation is viewed as stable with core funding secured from the Scottish Executive and additional funds from the Lloyds TSB Foundation for Scotland. Beyond March 2008 the situation is less certain. Our current three-year block of Scottish Executive Section 10 funding is due to finish in March 2008 and a decision about continuation of this grant is not expected before December 2007. A decision is also awaited regarding an application to the Big Lottery for a three-year funded Communication and Information Manager post, plus support costs. We expect a decision by October 2007.

#### **Reserves Policy**

The purpose of our Reserves Policy is to ensure that Shared Care Scotland has sufficient funds available to cope with any fluctuations of income or emergency demands. The Board of Directors decides the level of reserves based on their analysis of the current and anticipated operating and funding environment. The level of reserves is reviewed annually by the Business and Finance Committee with advice from the auditors.

At this present time, the Board of Directors of Shared Care Scotland aim to maintain free reserves in unrestricted funds at a level which equates to 5-6 months of unrestricted charitable expenditure. The Directors consider that this level will provide sufficient funds to cover the support and governance costs of the organisation in the event of grants being withdrawn, and would allow sufficient time for alternative sources of funding to be found. Most of Shared Care Scotland's income is derived from a few larger grants and these often take 4-6 months from application to decision.

The actual level of reserves at 31<sup>st</sup> March 2007 was £65,956 which meets the target of 5-6 months expenditure.

#### **Plans for the Future**

During the year the Directors and staff completed a comprehensive review of the aims, purpose and values of the organisation and produced a strategic plan for 2007-2010 entitled, 'Sustain, Grow & Innovate'.

The main goal of this three-year strategy is to build the capacity of Shared Care Scotland to respond to the growing demand for information, advice and support, and to introduce new methods of promoting the development of innovative short break services. The plan seeks to consolidate Shared Care Scotland's position as a leading provider of information and support to all those who use, provide, plan or regulate short break and respite care services across Scotland.

## **SHARED CARE SCOTLAND**

### REPORT OF THE DIRECTORS (CONTINUED)

For the Year Ended 31st March 2007

#### **Resource Implications**

To achieve these goals, we will need to use our resources efficiently to sustain current levels of activity, and also find additional funding to support the new services and projects that we have planned. Over the last five years we have benefited from Scottish Executive funding, recognising the important national role of the organisation. While needing to maintain a minimum level of financial support from the Scottish Executive, over the course of the 2007-10 strategic plan we aim to diversify our income by looking to alternative sources of funding.

- In 2008-09 our aim will be to raise 30% income from new sources and this will increase to 40% for 2009-10.

As an umbrella organisation with a small number of staff, opportunities to generate significant income through the selling of services are fairly limited. Fundraising will therefore be largely directed at Grant Making Trusts for project related costs. Where the criteria permit, this will include core or full cost recovery. There will be some scope to earn income through learning and development programmes and there is the potential for sponsorship to meet the ongoing costs of our Online Short Break Information Service.

The main areas of expenditure over the next three years will be staffing costs associated with the recruitment of a Communication & Information Manager, Learning & Development Manager and some additional administration to support these new posts. These posts are critical to the future development of Shared Care Scotland and the achievement of our core activities.

Recent investment in new IT systems has significantly improved our efficiency, particularly in the area of information and communication services, and further improvements are expected as we learn to use these systems to their full potential.

#### **Monitoring and Evaluation**

A detailed list of outcomes for each of the core activity areas will be published with the strategy. A detailed annual work plan and budget will be published in January for the year ahead – April to March – and this will inform the forward job plans for each member of Shared Care Scotland staff. The strategy and work plan will be distributed to Shared Care Scotland members and published on our website. The Board and the Business and Finance Committee will be responsible for monitoring the strategy and work plan.

Shared Care Scotland's Annual Report will be published in October each year to coincide with the Annual General Meeting. This will contain a review of work undertaken in the previous year and targets for the year ahead.

We will also aim to extend involvement in reviewing and planning our activities through our successful 'Have Your Say' programme of local events. These events bring together our Board members and staff with service users, carers and those who provide and plan services. The annual conference, AGM and website will also provide opportunities for people to input and influence the future shape and direction of Shared Care Scotland.

**Don Williamson**  
**Chief Executive**

## **SHARED CARE SCOTLAND**

### STATEMENT OF DIRECTORS RESPONSIBILITIES

#### FOR THE YEAR ENDED 31ST MARCH 2007

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Directors 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.

#### Board of Directors

The Board of Directors, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

#### **Auditors**

Thomson Cooper were re-appointed as the Charity's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the Board of Directors on 7<sup>th</sup> September 2007 and signed on its behalf by:

Silvie MacKenzie (Company Secretary)

**SHARED CARE SCOTLAND**  
**FINANCIAL STATEMENTS**  
**For the Year Ended 31st March 2007**  
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**  
**OF SHARED CARE SCOTLAND**

We have audited the financial statements of Shared Care Scotland on pages 10 to 18 for the year ended 31st March 2007. These financial statements have been prepared under the historical cost convention and the accounting policies set out herein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective Responsibilities of the Directors and Auditors**

As described in the statement of directors' responsibilities on page 8 the directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Auditing Standards (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charity is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of Opinion**

We conducted our audit in accordance with International Auditing Standards (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion, the financial statements give a true and fair view of the company's state of affairs as at 31st March 2007 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Companies Act 1985, the Law Reform (Miscellaneous Provision) (Scotland) Act 1990 and the Charities Accounts (Scotland) Regulations 1992.

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

Date: 7<sup>th</sup> September 2007

## SHARED CARE SCOTLAND

### Statement of Financial Activities (including Income & Expenditure Account) For the Year Ended 31st March 2007

<b>Incoming Resources</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2007</b>	<b>Total 2006</b>
	£	£	£	£
<b>Incoming resources from generated funds:</b>				
<i>Voluntary income:</i>				
Donations	-	-	-	3,400
<i>Activities for generating funds:</i>				
Membership Fees	-	-	-	1,393
Conference Fees	1,440	-	1,440	280
Bank Interest	2,118	-	2,118	1,513
<b>Incoming resources from charitable activities:</b>				
Grants	<u>141,321</u>	-	<u>141,321</u>	<u>119,279</u>
<b>Total Incoming Resources</b>	<u>£ 144,879</u>	<u>£ -</u>	<u>£ 144,879</u>	<u>£ 125,865</u>
 <b>Resources Expended</b>				
<b>Charitable Activities</b>				
Direct charitable expenditure	114,007	-	114,007	£78,737
Fundraising and Publicity	7,042	-	7,042	585
<b>Governance Costs</b>				
Management and Administration	<u>10,879</u>	-	<u>10,879</u>	<u>7,880</u>
<b>Total Resources Expended</b>	<u>£ 131,928</u>	<u>£ -</u>	<u>£ 131,928</u>	<u>£ 87,202</u>
 <b>Net Incoming resources before Other recognised gains</b>	<b>£ 12,951</b>	<b>£ -</b>	<b>£ 12,951</b>	<b>£38,663</b>
Other recognised gains	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	<u>12,951</u>	<u>-</u>	<u>£ 12,951</u>	<u>38,663</u>
 <b>Reconciliation of Funds</b>				
Total funds brought forward	<u>79,765</u>	<u>-</u>	<u>79,765</u>	<u>41,102</u>
Total funds carried forward	<u>£ 92,716</u>	<u>£ -</u>	<u>£ 92,716</u>	<u>£ 79,765</u>

The Statement of Financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**SHARED CARE SCOTLAND****Balance Sheet**

As at 31st March 2007

	<u>Notes</u>	As at 31/03/07	As at 31/03/06
<b>Fixed Assets</b>			
Intangible Assets	9	£ 26,760	£ -
Tangible Assets	10	<u>7,155</u>	<u>8,235</u>
		33,915	8,235
<b>Current Assets</b>			
Debtors	11	975	4,531
Cash at Bank and in Hand		<u>90,742</u>	<u>77,986</u>
		91,717	82,517
Creditors: amounts falling due within one year	12	<u>(32,916)</u>	<u>(10,987)</u>
<b>Net Current Assets</b>		<u>58,801</u>	<u>71,530</u>
<b>Net Assets</b>		<u>£ 92,716</u>	<u>£ 79,765</u>
<b>Unrestricted Fund</b>			
General Fund		£ 68,716	£ 79,765
Designated Fund		24,000	-
<b>Restricted Funds</b>		-	-
<b>Total Funds</b>	15	<u>£ 92,716</u>	<u>£ 79,765</u>

These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Board of Directors on 7<sup>th</sup> September 2007 and signed on its behalf by:

\_\_\_\_\_  
DIRECTOR

\_\_\_\_\_  
DIRECTOR

The notes on pages 10 to 18 form part of these accounts

**SHARED CARE SCOTLAND**  
Notes to the Accounts  
For the Year Ended 31st March 2007

**1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

- a) *Basis of accounting*  
The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.
- b) *Fund accounting*
- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of charity.
  - Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- c) *Incoming resources*  
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Voluntary income is received by ways of donations and is included in full in the Statement of Financial Activities when received.
  - Grant income. Grants are recognised when the charity becomes unconditionally entitled to the grant.
- d) *Resources expended*  
Expenditure is recognised on an accrual basis as a liability is incurred.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
  - Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- e) *Intangible Fixed Assets and Depreciation*  
Development costs are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.
- f) *Tangible Fixed Assets and Depreciation*  
Tangible fixed assets, comprising equipment, fixtures and fittings and computer equipment are depreciated on the reducing balance basis over their estimated useful lives at the rate of between 25% and 33 1/3% per annum.
- g) *Leasing*  
Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**SHARED CARE SCOTLAND**  
Notes to the Accounts  
For the Year Ended 31st March 2007

2. **Donations**

Incoming Resources	Unrestricted	Restricted	2007 Total	2006 Total
	£	£	£	£
<b>Donations</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,400</u>

3. **Incoming Resources from Activities to further the Charity's objects**

Incoming Resources	Unrestricted	Restricted	2007 Total	2006 Total
	£	£	£	£
Scottish Executive Section 10 Grant	103,906	-	103,906	82,121
Scottish Executive Section 9 Grant	<u>37,415</u>	<u>-</u>	<u>37,415</u>	<u>37,158</u>
	<u>141,321</u>	<u>-</u>	<u>141,321</u>	<u>119,279</u>

4. **Total Resources Expended**

	Direct Charitable Expenditure £	Fundraising £	Governance £	2007 Total £	2006 Total £
<b>Costs directly allocated to activities</b>					
Staff Costs	68,780	-	-	68,780	51,942
Staff Expenses	6,631	-	-	6,631	3,635
Conferences & Training	10,704	-	-	10,704	6,359
Rent, Rates & Office Costs	9,155	-	-	9,155	7,147
Subscriptions	2,631	-	-	2,631	4,000
Bank Charges	27	-	-	27	39
Administration	348	-	-	348	2,116
I.T. Costs	6,911	-	-	6,911	-
Postage & Telephone	-	-	2,571	2,571	2,881
Stationery, Printing & Photocopying	-	-	2,889	2,889	2,767
Professional Fee	-	-	2,011	2,011	-
Depreciation	9,853	-	-	9,853	3,589
Amortisation of Capital grant	(1,033)	-	-	(1,033)	(1,033)
Insurances	-	-	-	-	943
Newsletter Publication	-	663	-	663	911
Campaign and Communication	-	6,379	-	6,379	(326)
<b>Support Costs to allocated activities</b>					
Audit Fee	<u>-</u>	<u>-</u>	<u>3,408</u>	<u>3,408</u>	<u>2,232</u>
<b>Total Resources Expended</b>	<u>114,007</u>	<u>7,042</u>	<u>10,879</u>	<u>131,928</u>	<u>87,202</u>

**SHARED CARE SCOTLAND**  
Notes to the Accounts  
For the Year Ended 31st March 2007

**5. Net Incoming Resources for the year**

This is stated after charging:

	<u>2007</u> £	<u>2006</u> £
Depreciation	9,853	3,589
Auditors' Remuneration	3,408	2,232
Amortisation of Capital Grant	<u>(1,033)</u>	<u>(1,033)</u>

**6. Staff Costs and Numbers**

Staff costs were as follows:

	<u>2007</u> £	<u>2006</u> £
Salaries and Wages	41,920	33,404
Social Security Costs	19,516	15,271
Pension Costs	<u>7,344</u>	<u>3,267</u>
	<u>£ 68,780</u>	<u>£51,942</u>

The average number of employees during the year was 1 chief executive and 1 administrative member of staff.

**7. Trustee Remuneration & Related Party Transactions**

No members of the board of directors received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year. (2006-nil)

**8. Taxation**

The company is a registered charity and is not subject to Corporation Tax on its income.

**SHARED CARE SCOTLAND**  
Notes to the Accounts  
For the Year Ended 31st March 2007

**9. Intangible Fixed Assets**

	<u>Development Costs</u>
<u>Cost</u>	
As at 1st April 2006	£ -
Additions	<u>33,449</u>
As at 31st March 2007	<u>£33,449</u>
<u>Amortisation</u>	
As at 1st April 2006	£ -
Charge for Year	<u>6,689</u>
As at 31st March 2007	<u>£ 6,689</u>
<u>Net Book Value</u>	
As at 31st March 2007	<u>£26,760</u>
As at 31st March 2006	<u>£ -</u>

**10. Tangible Fixed Assets**

	<u>Office Equipment</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment</u>	<u>Total</u>
<u>Costs</u>				
As at 1st April 2006	£11,868	£ 3,876	£33,309	£49,053
Additions	<u>153</u>	<u>-</u>	<u>1,931</u>	<u>2,084</u>
As at 31st March 2007	<u>£12,021</u>	<u>£ 3,876</u>	<u>£35,240</u>	<u>£ 51,137</u>
<u>Accumulated Depreciation</u>				
As at 1st April 2006	£ 9,258	£ 3,296	£28,264	£40,818
Charge for Year	<u>693</u>	<u>145</u>	<u>2,326</u>	<u>3,164</u>
As at 31st March 2007	<u>£ 9,951</u>	<u>£ 3,441</u>	<u>£ 30,590</u>	<u>£43,982</u>
<u>Net Book Value</u>				
As at 31st March 2007	<u>£ 2,070</u>	<u>£ 435</u>	<u>£ 4,650</u>	<u>£ 7,155</u>
As at 31st March 2006	<u>£ 2,610</u>	<u>£ 580</u>	<u>£ 5,045</u>	<u>£ 8,235</u>

**11. Debtors**

	<u>2007</u>	<u>2006</u>
	£	£
Trade Debtors	-	570
Other Debtors	<u>975</u>	<u>3,961</u>
	<u>£ 975</u>	<u>£4,531</u>

**SHARED CARE SCOTLAND**  
Notes to the Accounts  
For the Year Ended 31st March 2007

12. **Creditors: amounts falling due within one year**

	<u>2007</u>	<u>2006</u>
Trade Creditors	5,844	3,855
Taxation and Social Security	1,176	1,617
Other Creditors	<u>25,896</u>	<u>5,515</u>
	<u>£32,916</u>	<u>£10,987</u>

13. **Deferred Income**

Included in Other Creditors (Note 12) are the following deferred grants

	<u>2007</u>	<u>2006</u>
Capital Grant brought forward	£ 2,066	£3,099
Additions in Year	-	-
	<u>£ 2,066</u>	<u>£3,099</u>
Amortisation of Capital Grant	1,033	1,033
Release of Revenue Grant	-	-
Capital Grant carried forward	<u>£ 1,033</u>	<u>£ 2,066</u>

14. **Analysis of Net Assets between funds**

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Intangible Fixed Assets	-	26,760	-	26,760
Tangible Fixed Assets	7,155	-	-	7,155
Current Assets	91,717	-	-	91,717
Current Liabilities	(32,916)	-	-	(32,916)
<b>Net Assets at 31/03/07</b>	<u>£ 65,956</u>	<u>26,760</u>	<u>-</u>	<u>£ 92,716</u>

15. **Movement In Funds**

	At 1 April 2006 £	Incoming Resources £	Transfers £	Outgoing Resources £	At 31 March 2007 £
<b>Restricted Funds</b>	-	-	-	-	-
<b>Unrestricted Funds</b>					
General Funds	79,765	144,879	(30,000)	(125,928)	68,716
Designated Funds	-	-	30,000	(6,000)	24,000
<b>Total Funds</b>	<u>79,765</u>	<u>144,879</u>	<u>-</u>	<u>(131,928)</u>	<u>92,716</u>

**SHARED CARE SCOTLAND**  
**Notes to the Accounts**  
**For the Year Ended 31st March 2007**

**16. Pensions**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs charged represents contributions payable by the company to the fund and amounted to £7,344 (2006 - £3,267).

## SHARED CARE SCOTLAND

### Detailed Income and Expenditure Account

For the Year Ended 31st March 2007

<u>Income</u>	<u>Year to</u> <u>31/3/07</u>	<u>Year to</u> <u>31/3/06</u>
Scottish Executive Grants	£ 141,321	£ 119,279
Conference, Workshops & Seminars	1,440	280
Membership Fees	-	1,393
Donations	-	3,400
Bank Interest	2,118	1,513
	<u>144,879</u>	<u>125,865</u>
<u>Administrative Expenses</u>		
Staff Costs	£68,780	£51,942
Staff Expenses	6,631	3,635
Conferences and Training	10,704	7,429
Rent, Rates and Office Costs	9,155	8,193
Subscription and Conference Fees	2,631	4,000
Bank Charges	27	39
IT Costs	6,911	-
Administration	348	-
Depreciation	9,853	3,589
Amortisation of Capital Grant	(1,033)	(1,033)
Insurances	-	943
Newsletter Publication	663	911
Campaign and Communication	6,379	(326)
Accountancy Fees	3,408	2,232
Professional Fees	2,011	-
Postage and Telephone	2,571	2,881
Stationery, Printing and Photocopying	<u>2,889</u>	<u>2,767</u>
	<u>131,928</u>	<u>87,202</u>
Surplus for the Year	<u>£ 12,951</u>	<u>£ 38,663</u>

## **SHARED CARE SCOTLAND**

For the Year Ended 31st March 2007

### **Give us a Break!**

Who cares for the carers? Who gives us a break?  
Let the movers move and the shakers shake  
Till the system works for everyone's sake.

He's always 'my darling', make no mistake,  
But I bite my nails and tear out my hair,  
Don't wait for the break-down – give me a break.

Five hundred thousand in Scotland awake  
knowing they're the ones who have to be there  
to hold up the ceiling, for everyone's sake –  
Sharing the load brings change in its wake.

Since humans are human and sainthood is rare,  
Accept my reality – give us a break.  
Respond to the pleas that all of us make  
With phone calls, appointments, petitions and prayer,  
Then stick to your promise for everyone's sake.

We're asking for funding that's fair and not fake,  
For time to recover, to rest and repair,  
We're unpaid carers – give us a break,  
And do the right thing for everyone's sake.

© 2007 Elspeth Murray

For Shared Care Scotland's conference 'Breaking Through' April 26th 2007

Registered Office  
Unit 7, Dunfermline Business Centre, Izatt Avenue, Dunfermline, Fife, KY11 3BZ  
**T:** 01383 622462 **F:** 01383 622813 **E:** [office@sharedcarescotland.com](mailto:office@sharedcarescotland.com)  
**W:** [www.sharedcarescotland.org.uk](http://www.sharedcarescotland.org.uk)