

REGISTERED CHARITY NUMBER: SC043405

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Self-Directed Support Network South
Lanarkshire (SCIO)

Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

Self-Directed Support Network South
Lanarkshire (SCIO)

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Self-Directed Support Network South
Lanarkshire (SCIO)

Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The network's main objective is to work together to promote better outcomes for people in receipt of Self-Directed Support (SDS) or who are interested in pursuing this means to enable independent living, improve quality of life, and facilitate active participation in and full integration into society.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Board meets every six weeks via Zoom.

We have kept a tight rein on expenditure and are fortunate that all our Board Members are volunteers and take no remuneration.

The Network continues to directly assist people who are in dispute on various issues with South Lanarkshire Council about SDS budgets and process. This year the main issues have come following an annual review of individual & carers SDS budgets which has highlighted the problem of the correct documentation not being in place leading to confusion and misunderstandings on what budgets were to be spent on.

We submitted three Freedom of Information (FOI) requests this year, two to South Lanarkshire Council and one to the Scottish Government.

The requests to the council were to get details of the number of people receiving SDS and to get clarity on process documentation that needs to be in place when a financial review is taking place

The FOI to the Scottish Government was to understand their policy position on charging.

Details of the FOI's are on our website.

Unfortunately, we were unable to get an administrator to deal with our day-to-day workload. Despite placing an advert with VASLAN only one person declared an interest.

We continue to operate with a small number of Board Members, we would encourage members to join or Board Meetings which are on Zoom and consider joining the Board.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities shows net loss for the period of £2,412 2022 £1,659 and our reserves stand at £11,972 2022 £14,384.

Self-Directed Support Network South
Lanarkshire (SCIO)

Report of the Trustees
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Network was set up by group of S. Lanarkshire residents in January 2011 and was recognised as a Scottish Charity with effect from 12 Sept 2012. The Network changed its Legal form to a SCIO on 28th August 2014. The Network is administered in accordance with the terms of its Constitution.

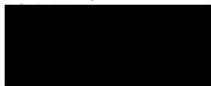
Recruitment and appointment of new trustees

The trustees of the Network are the four Office Bearers (Chairman, vice-chairman, secretary and treasurer) and the members of the Management Committee. Appointment and removal is in accordance with the Constitution which requires that trustees are elected/removed by the membership in General meeting

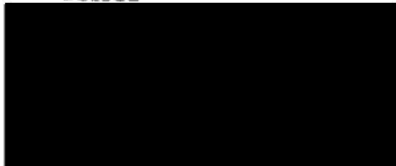
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC043405

Principal address

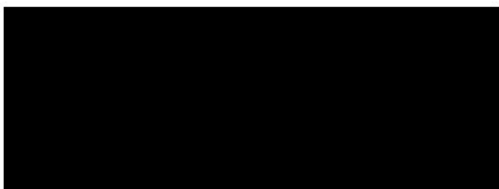


Trustees



Independent Examiner
Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

Approved by order of the board of trustees on 27.3.24 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Self-Directed Support Network South
Lanarkshire (SCIO)

**Independent examiner's report to the trustees of Self-Directed Support Network South
Lanarkshire (SCIO)**

I report to the charity trustees on my examination of the accounts of Self-Directed Support Network South Lanarkshire (SCIO) (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

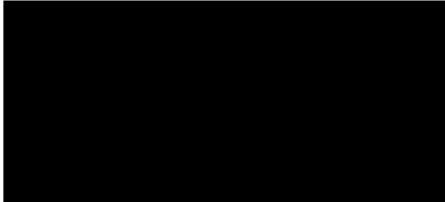
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Accountants Plus
Chartered Certified Accountants
Unit 1 Cadzow Park
82 Muir Street
Hamilton
ML3 6BJ

Date: 11th April 2024

Self-Directed Support Network South
Lanarkshire (SCIO)

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		47	34
EXPENDITURE ON			
Charitable activities			
Charitable activities		2,459	1,693
NET INCOME/(EXPENDITURE)		(2,412)	(1,659)
RECONCILIATION OF FUNDS			
Total funds brought forward		14,384	16,043
TOTAL FUNDS CARRIED FORWARD		11,972	14,384

The notes form part of these financial statements

Self-Directed Support Network South
Lanarkshire (SCIO)

Balance Sheet
31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	4	654	-
CURRENT ASSETS			
Cash at bank and in hand		11,966	14,858
CREDITORS			
Amounts falling due within one year	5	(648)	(474)
NET CURRENT ASSETS		<u>11,318</u>	<u>14,384</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,972	14,384
NET ASSETS		<u>11,972</u>	<u>14,384</u>
FUNDS	6		
Unrestricted funds		11,972	14,384
TOTAL FUNDS		<u>11,972</u>	<u>14,384</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10.12.24 and were signed on its behalf by:



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	34
EXPENDITURE ON	
Charitable activities	
Charitable activities	1,693
NET INCOME/(EXPENDITURE)	(1,659)
RECONCILIATION OF FUNDS	
Total funds brought forward	16,043
TOTAL FUNDS CARRIED FORWARD	14,384

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	760
DEPRECIATION	
Charge for year	106
NET BOOK VALUE	
At 31 December 2023	654
At 31 December 2022	-

Self-Directed Support Network South
Lanarkshire (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	648	474
	<u>648</u>	<u>474</u>

6. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	14,384	(2,412)	11,972
TOTAL FUNDS	<u>14,384</u>	<u>(2,412)</u>	<u>11,972</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	47	(2,459)	(2,412)
TOTAL FUNDS	<u>47</u>	<u>(2,459)</u>	<u>(2,412)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	16,043	(1,659)	14,384
TOTAL FUNDS	<u>16,043</u>	<u>(1,659)</u>	<u>14,384</u>

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34	(1,693)	(1,659)
TOTAL FUNDS	<u>34</u>	<u>(1,693)</u>	<u>(1,659)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	16,043	(4,071)	11,972
TOTAL FUNDS	<u>16,043</u>	<u>(4,071)</u>	<u>11,972</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81	(4,152)	(4,071)
TOTAL FUNDS	<u>81</u>	<u>(4,152)</u>	<u>(4,071)</u>

Self-Directed Support Network South
Lanarkshire (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

8. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees.

Self-Directed Support Network South
Lanarkshire (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	47	34
Total incoming resources	<u>47</u>	<u>34</u>
EXPENDITURE		
Charitable activities		
Telephone		
Sundries	204	163
Computers and consumables	67	270
Room hire and expenses	939	564
Subscriptions	450	-
Repairs and renewals	20	-
Computer equipment	25	-
	106	-
	<u>1,811</u>	<u>997</u>
Support costs		
Governance costs		
Accountancy and legal fees	648	696
Total resources expended	<u>2,459</u>	<u>1,693</u>
Net expenditure	<u>(2,412)</u>	<u>(1,659)</u>

This page does not form part of the statutory financial statements