



**Trustees' Annual Report
& Financial Statements**

For the year ended 31 March 2025



Trustees' Annual Report

For the year ended 31 March 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025.

Chairman's Statement

The first half of this year continued to be as busy as usual with new referrals coming into Support Choices every week. The team tries to ensure we respond to all referrals within a week, which we know is valued by people who may be in challenging personal circumstances and in need of speedy reassurance, advice and information.

We have continued to try and address the workforce shortage of Personal Assistants through our campaign to raise the local profile of working as a Health and Social Care Personal Assistant. This year we have seen a steady flow of new people wanting to work as Personal Assistants which shows that the work to promote this as a flexible opportunity is having some impact.

The second half of this year has been dominated by a reduction of funding with the end of all contributions from the local authority. This has sadly resulted in reducing the size of our staff team and diverting some time to trying to identify new sources of funding to meet the level of activity we have become used to delivering.

Despite all these challenges, the team is still committed to providing an excellent service and any feedback we get continues to be positive.

Recent successful grant funding applications, including the People's Postcode Lottery, have been encouraging and shows that when we can explain what we do and it's impact, that is appreciated and valued.

At a national level we continue to actively participate in SDS networks and contribute to relevant national conversations and consultations, sharing the insights we gain from our work. Our partnership with PKAVS and the CILPK (Centre for Inclusive Living in Perth and Kinross) continues to grow stronger and we now have a shared referral process for SDS advice and support which aims to make finding the right SDS advice as easy as possible.

We are taking the opportunity this year to improve our website to provide a more focused and clearer description of our service.

During these difficult times, the feedback we have received from clients is more important than ever. It has been heartwarming and reminded us of the impact and importance of our work.

'Support Choices... operates on a completely different level. I've personally found their guidance, professionalism, and genuine care to be far beyond anything I've encountered elsewhere. They are meticulous in ensuring that clients are matched with PAs who not only meet the required skillset but also align with the client's personality, values, and individual needs. The care, insight, and commitment Support Choices demonstrates is rare. Their ability to place the right person in the right role truly transforms lives and supports independence in the most respectful, empowering way.'

'Support Choices was a life saver to us when Dad was getting ill very quickly. We were exhausted and bewildered with being given the option to have a Personal Assistant but not having a clue how to go about it and especially, how to find the right person. One call to Support Choices and we felt more confident. Eventually we found the most wonderful person who fitted our needs precisely. I would say what Support Choices does is essential to the exhausted carers out there and I would highly recommend their service'.

I would like to extend my personal thanks to the fantastic team we have at Support Choices who provide an excellent service to the local community and beyond. Their continued diligence to overcome the financial challenges we face and to meet these challenges head on is remarkable.

Finally, Support Choices is helped by a proactive and supportive Board of Trustees and I thank them for their insights, experience and knowledge which they share generously. We have said farewell to Deidre Yellowlees who has stepped down from the Board and thank her for her support which we know will continue.

In 2025/2026 Support Choices has these objectives:

- Continue to explore additional income streams to match the demand for our service
- Develop the local SDS Practice forum
- Further develop our website and it's contents to ensure we are getting the best and most useful information to people across the region.
- Develop our role in leading engagement with other organisations involved in SDS work in the region
- Continue to raise the profile and understanding of what Support Choices can do

Objectives & Activities

Charitable Purpose

Support Choices is a member of Self-Directed Support Scotland (SDSS). As SDSS members we are part of a network of independent support organisations from Scotland who champion Independent Living and best practice in the provision of social care.

The aim of Support Choices is to provide free independent support and advice on social care and self-directed support to anyone who wants it. We support people across Perth and Kinross to live the life they want to lead.

What is Self-Directed Support?

Self-directed Support (SDS) is an approach to social care that puts the person at the centre of the support planning process.

It enables people, carers, and families to make informed choices about their social care support and how it is delivered.

**"Talking to Support Choices
has helped me to get the
support that I need"**

The Social Care (Self-directed Support) (Scotland) Act 2013 ensures that when discharging their duty to support people in need, local authorities do so in a way which offers the person choice, control, and flexibility to determine how they wish to receive support.

It means that anyone (adult or child) being assessed for care and support via the local authority must be offered more choice about how they receive support.

Self-directed support should not be a daunting process, it is simply the way that social care services are now accessed. The purpose of this is to allow you to decide how much control and responsibility you want to have over your own support arrangements.

Before contacting the council, you may find it helpful to speak with an independent support provider such as Support Choices. We provide people with free information, help and advice on Self-directed Support.

Structure Governance & Management

Constitution

Support Choices is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution. The Charity was granted charitable status by the Office of the Scottish Charity Regulator (OSCR) on 9 December 2020. The organisation was previously an unincorporated entity operating under Outside the Box, a specialist Scottish charity, however Support Choices adopted its current legal form as a SCIO in 2020, and activities transferred from Outside the Box on 1 October 2021.

Appointment of Trustees

The management committee, which meets on a periodic basis, are the charity's trustees. Trustees are elected/re-elected at the Annual General Meeting which is normally held in the autumn. Membership of the management committee is open to any person that supports the purposes of the charity. There must be a minimum of three trustees and a maximum of eight trustees.

Financial Review

We are funded primarily by the Scottish Government through the Support in the Right Direction Programme to give you free independent information and advice about getting social care and support in Perth and Kinross. Other sources of income are grants and donations from public, including Perth & Kinross Council and private bodies who support our work. As the timing of the receipt of funds of this nature is inevitably irregular the figures will tend to fluctuate year to year. However, a regular source of income is received from the Scottish Government (Inspiring Scotland), which has been the main source of funds to date.

Support Choices also received funding from Perth and Kinross Council to support the Community Brokerage project.

Reserves Policy

The principal income streams of the charity are grants and donations provided by the Scottish Government (Inspiring Scotland) and other public and private organisation's who support the work being undertaken by charity. In addition, general fundraising is undertaken by the trustees. The trustees recognise that the timing of the receipt of grant funding is irregular and as a consequence the annual level of income may fluctuate.

The trustees’ policy is to maintain unrestricted funds (i.e. funds not committed for a specified project) at a level around twelve months unrestricted expenditure. However, the trustees accept that for periods of the financial Period unrestricted funds may fall below this level when the charity is awaiting the receipt of additional grant funding and also for periods where unrestricted funds may exceed this level following the receipt of grant funding.

The charity’s unrestricted reserves at 31 March 2025 amounted to £35,056 which is in excess of the level set by the reserves policy and reflects grants and donations received throughout our initial financial reporting period.

Reference & Administrative Information

Charity Name
Support Choices

Charity Number
SC050618

Address
Support Choices Office, The Old Doctors Surgery, Little Dunkeld, PH8 0AD

Trustees in the year ended 31 March 2025

| Name | Appointed | Resigned |
|------|-----------|----------|
| | | |

On behalf of the Board of Support Choices


Chair
24 September 2025

Independent Examiner's Report

For the year ended 31 March 2025

Independent Examiner's Report to the Trustees of Support Choices

I report on the financial statements of the charity for the year ended 31 March 2025.

Respective responsibilities of Trustees and Examiner

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

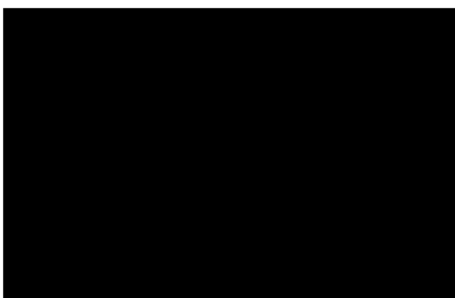
Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Statement of Receipts and Payments

For the year to 31 March 2025

| (£) | | Unrestricted | Restricted | Total | Total |
|---|------|-----------------|----------------|-----------------|----------------|
| Receipts | Note | Funds | Funds | 2025 | 2024 |
| Voluntary Receipts: | | | | | |
| Donations & Gift Aid | | 1,150 | - | 1,150 | - |
| Grants | 4 | 57,277 | 111,977 | 169,254 | 143,032 |
| Fund Raising | | - | - | - | - |
| Receipts from Charitable Activities | | - | - | - | - |
| Total Receipts | | 58,427 | 111,977 | 170,404 | 143,032 |
| Payments | | | | | |
| Cost of Charitable Activities | 5 | 79,994 | 111,977 | 191,971 | 149,600 |
| Total Payments | | 79,994 | 111,977 | 191,971 | 149,600 |
| Surplus/(deficit) for the Period | | (21,567) | - | (21,567) | (6,568) |
| Transfers between funds | 6 | - | - | - | - |
| Surplus/(deficit) for the Period | | (21,567) | - | (21,567) | (6,568) |

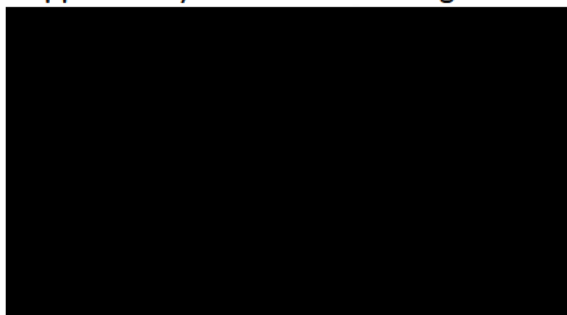
Statement of Balances

As at 31 March 2025

| (£) | Unrestricted | Restricted | Total | Total |
|-------------------------------------|---------------|--------------|---------------|---------------|
| | Funds | Funds | 2025 | 2024 |
| Funds Reconciliation | | | | |
| Cash at Bank – start of period | 56,623 | 3,889 | 60,512 | 67,080 |
| Surplus/(deficit) for the Period | (21,567) | - | (21,567) | (6,568) |
| Cash at Bank – end of period | 35,056 | 3,889 | 38,945 | 60,512 |
| Bank & Cash Balances | | | | |
| Bank Deposit Account | | | 38,945 | 60,512 |
| Cash In hand | | | - | - |
| | | | 38,945 | 60,512 |

The notes form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:



Notes to the Accounts

For the year ended 31 March 2025

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Group. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related Party Transactions

The Group's insurance policy includes Trustee Indemnity Insurance for all its trustees. No remuneration was paid to the trustees or to any connected persons during the period.

4. Grants Received

| (£) | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|--|-----------------------|---------------------|---------------|---------------|
| Scottish Government (Inspiring Scotland) | - | 107,972 | 107,972 | 75,004 |
| Perth & Kinross Council – HSCP | 57,277 | - | 57,277 | 55,340 |
| Perth and Kinross Association of Voluntary Service | - | 4,005 | 4,005 | 12,688 |
| | 57,277 | 111,977 | 169,254 | 143,032 |

5. Cost of Charitable Activities

| (£) | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|--|-----------------------|---------------------|---------------|---------------|
| Staff wages and associated costs | 61,178 | 83,026 | 144,204 | 125,920 |
| Contribution to Perth and Kinross Association of Voluntary Service | - | 23,938 | 23,938 | - |
| Contribution to Centre for Inclusive Living Perth and Kinross | - | 5,013 | 5,013 | - |
| IT/office costs | 4,275 | - | 4,275 | 10,928 |
| Travel | 6,394 | - | 6,394 | 5,870 |
| Office rent | 6,000 | - | 6,000 | 5,100 |
| Training | 230 | - | 230 | - |
| Other | 1,917 | - | 1,917 | 1,782 |
| | 79,994 | 111,977 | 191,971 | 149,600 |

From April 2024, Support Choices received the full grant award from Scottish Government (Inspiring Scotland) for our partnership in Perth and Kinross. Support Choices then pass an agreed share onto Perth and Kinross Association of Voluntary Service and the Centre for Inclusive Living Perth and Kinross, per our funding agreement.

6. Transfers between funds

There was no transfer between funds in the year ended 31 March 2025.