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SHARED CARE SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SHARED CARE SCOTLAND

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Chair’s introduction

Dear Friends,

I am pleased to present to you our Directors Report for 2024-2025 for Shared Care Scotland.

This has been a period of notable change for the organisation as Don Williamson who stepped down from his role as Chief Executive in December 2024, after 19 years in post.

Don’s contribution to Shared Care Scotland – and the wider short breaks sector – cannot be overstated. He worked tirelessly to improve the choice and availability of short breaks in Scotland and has been at the forefront of groundbreaking developments such as the Short Breaks Fund and our Respitality programme. We thank him for his many years of service and wish him well in his future endeavours.

The role of CEO is now filled by Kate Hogarth, who was until recently our Head of Policy and Communications. She will lead the dedicated and committed team at Shared Care Scotland as they continue to navigate the challenge and opportunities presented to them. And the evidence in this report displays how ably they have done so over 2024-2025.

This has been a year that has presented significant challenges for unpaid carers, their families and those that work to support them. The Shared Care Scotland comprehensive survey of carers provided valuable insight: it highlighted the positive impact of breaks, the gap between need and access, and the contrast between how breaks are used and how carers would prefer to spend their time. It also further emphasised the complex range of barriers that carers face in trying to access suitable and meaningful breaks.

The results of the survey have enabled us to continue to build on our knowledge, and experience and, most importantly, make sure that the voices of carers are at the heart of decision-making at what is a crucial juncture for short breaks policy and practice development.

We remain grateful for the support of our members and collaborators, and the professional support and guidance of the Scottish Government Carers Policy Unit. We look forward to continuing to nurture these positive relationships in the coming years.

I thank our committed and dedicated board of directors who generously give their time, knowledge and expertise to support the organisation; and the staff team who are exemplary in their passion for and commitment to short breaks.

Yours sincerely,

Laura Bannerman

Laura Bannerman, Chair

The Directors present their report and financial statements of the charity for the year ended 31 March 2025. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and 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).

About Shared Care Scotland

Our mission

Shared Care Scotland's mission is to improve the quality, choice and availability of short breaks and respite care across Scotland.

Our vision

Our vision is for unpaid carers and those they care for to have regular and meaningful breaks from their caring responsibilities, leading to improved health and overall wellbeing.

Our aim is to:

Be an influential, leading voice advocating for carers’ rights and helping shape the future of short breaks provision in Scotland.

Be a trusted partner that can be relied on for consistent high-quality information and guidance.

Be an organisation that connects good practice, ideas and people to support learning and improvement.

Be a valued collaborator, supporting organisations with delivering impactful work and developing best practices for providing carers with meaningful short breaks.

2024-2025 Chief Executive's Report

Foreword

Although I have been with Shared Care Scotland for almost eight years, this is the first time I have taken the Chief Executive's bird's-eye view of our Directors' Report. What strikes me most is both the breadth of work delivered and the consistently high standards achieved by what is, in reality, a small and lean staff team.

It is to their great credit that such significant progress has been made once again, during a period of major change in leadership.

I would like to extend my sincere thanks to the Board for their unwavering support; to the staff for their enthusiasm, humour and passion; and to my predecessor, Don Williamson, for his continued encouragement as we enter this new chapter.

One of the most powerful motivators this year has been the findings of our Short Breaks Survey. Hearing carers share their experiences in their own words was incredibly moving – at times very difficult – but ultimately a salutary reminder of why our work is needed now more than ever.

Our policy-influencing work has therefore been a major focus, as we have sought to shape the Right to a Break from caring to deliver the greatest impact for carers. This has been reinforced by our communications activity, which has shown impressive growth in engagement. Embedding our new brand and website, and focusing on the areas where we can have the most impact, has helped amplify our message and extend our reach.

Engagement and connection have been central to the Short Breaks Fund. More than 10,000 carers benefitted from Time to Live micrograants, while strong partnerships with delivery organisations provided powerful evidence of need, leading to a significant uplift in the Fund.

Our Creative Breaks and Better Breaks programmes have continued to support organisations, which report the significant positive impact of funding – even as they face rising costs, staffing challenges and higher demand. The Fund team has placed a strong emphasis on collaboration, bringing organisations together to share and learn, and this spirit of partnership and resilience shines through in evaluations.

Respitality has collaboration at its core, and this year celebrated its 10th anniversary. The programme now operates in 28 local authority areas, offering a vibrant and uplifting short breaks programme to communities across Scotland.

I hope you enjoy reading this report and, like me, take pride in the progress that has been made.

Kate Hogarth

Chief Executive

Communications and Policy summary

Communications overview

Following our successful rebrand last year, communications effort in 2024-2025 focused on establishing Shared Care Scotland as a leading short breaks information provider.

We continued the development of consistent and impactful communications activity through our monthly ebulletin, regular social media content and ongoing website maintenance and development. Across our social media platforms, we saw a 11.3% increase in followers compared to 2023-2024. The most significant increase was on our reach and impressions: with an increase in profile reach across all platforms of 52.5%. Our profile impressions rose by over 63%.

Significant peaks in traffic emerged during particular events such as the recruitment campaign for our new CEO, the launch of funding programmes.

We also saw increases in our website traffic with an estimated 51,000 active visits to our website, an 43% increase of from 2023-2024. The total amount of user events reached almost 93,000 for the period. Despite a slight increase from 2023-2024 our bounce rate retained an average of below 50%. This demonstrates stronger user retention and wider site navigation during each session.

Broadly our analytics and our stakeholder survey showed that our communications activity has a positive impact and achieve strong levels of engagement with our audiences.

Monthly editorial meetings were introduced to coordinate efforts across social media, events, ebulletin and website, and focused communications meetings for Respitality and Short Breaks Fund were also introduced to discuss, implement and evaluate workstream-specific communications and collaborative work.

In early 2025 work began to revisit our communications strategy which included stakeholder analysis by the staff and board at a team development day. This not only identified who our key stakeholders were but prioritised them, providing basis for setting our communication objectives.

Carers survey

In 2024-2025 much of our communications and policy work focused on developing and delivering our survey of carers experiences of short breaks. The survey was launched with an ambition to put carers' voices at the heart of decision-making, and it was viewed as pivotal to influencing our input to the development of the Right to a Break legislation.

Over the summer of 2024 we undertook a wide range of communications activity designed at ensuring the widest possible sample of carers were able to participate in the survey. This included: working with partner organisations to reach their networks; providing social media toolkits to facilitate sharing; monitoring 'cold spots' and undertaking targeted communications to encourage participation.

Over 1,000 carers from all local authority areas took part in the survey and provided detailed insight into the barriers to breaks, how they wish to spend breaks, what support would make access to breaks easier and examples of where breaks have worked well. Initial results were analysed and this was presented at our 2024 AGM which helped to validate the findings. A final research report was then published and launched in March 2025, where we were joined by unpaid carers, carers' organisations, local authority representatives and short breaks providers. The research report is available on our website.

The findings from the report have been used extensively in our own work and have been discussed at all levels, from Ministerial meetings on the Right to a Break, and in conversation with carers. Short breaks projects and carer organisations have told us that they have used the data in funding applications, and Children's Hospices Across Scotland (CHAS) have also used the report findings to support their fundraising campaign aimed at ensuring families of children with life-shortening conditions receive access to valuable respite care.

We continue to use the survey results to inform our wider work, and have also noted that some of the carers who were supported to share their stories at our carers survey launch event have become more actively involved as a result: by sharing their stories on the media and joining wider discussion panels.

Right to a break development

The development of the Right to a Break legislation and the progression of the Care Reform (Scotland) Bill, remained a strong focus for our wider policy work.

We worked closely with stakeholders including the other National Carer Organisations, MSPs and Scottish Government to propose and submit amendments to the legislation that we believed strengthen the provisions for carers.

We also continued to influence the development through participation in the Expert Legislative Advisory Group, and the Regulations and Guidance Working Group which looked at key elements of the Right to a Break.

Learning and practice

At the start of 2024-2025 we appointed our Learning and Practice Development Officer with the aim to develop our knowledge, share good practice and seek opportunity for collaboration. A key responsibility of this role was the introduction of an online learning event series, providing the opportunity to share research and good practice and facilitating networking opportunities between organisations. The series started in August 2024 with our 'Innovation through collaboration' event in partnership with People Know How. Further sessions took place throughout the year and all from the 2024-2025 event series are available on our Vimeo channel.

The 'language of short breaks' was also an important topic during the year. We undertook a research event in Stirling, in conjunction with colleagues from the University of Strathclyde and the Open University, and this was followed by two carers events to further explore the theme. Colleagues in Wales undertook parallel research and an initial report was published on our website.

Wider learning

We continued to engage with short breaks colleagues internationally to help inform our understanding and policy and practice development. Although the ISBA Conference in Chile for 2025 was unfortunately cancelled due to unforeseen circumstances we have continued to participate in the Committee, and have joined an International Policy Affiliates Network hosted by Carers New South Wales. Through these networks we have shared the Scottish perspective on short breaks with a wider audience through webinars and meetings.

National Conference

In October 2024 we hosted our national conference 'Shaping the future of short breaks'. The conference brought over 140 delegates together for a day of networking, learning exchange and collaboration to explore the challenges and opportunities within the short breaks sector.

The day started with an inspiring early bird session by the Latika Foundation in India. A plenary session brought inputs from Ron Culley, CEO of Quarriers, Gill White from PAMIS, and Maggie Chiwanza from MECOPP.

After a wide range of breakout sessions on topics as wide ranging as Gypsy Traveller experiences of breaks, dementia walking groups, and inclusion and innovation, we had a session on empowering communities with local solutions before finishing with a rousing session from Playlist for Life.

The feedback from the event was very positive with most attendees reporting being 'very satisfied' with the event's diverse content, organisation and guest speakers.

"The event was wonderful and really worthwhile from both disseminating what we are doing and hearing what others are doing. We support a very marginalised and often excluded group, but we always feel included and a part of a community at these events."

"Shared Care events are undoubtably the best networking opportunity of the year for carers and providers."

Challenges

A consistent challenge for the Communications and Policy workstream can be the breadth and volume of work for a very small team supporting the whole organisation. However, the comprehensive work of our carers survey has enabled us to further prioritise our work where we can have the greatest impact, and this has influenced further development of our communications strategy which will create streamlined, measurable and relevant communications activity across our organisation. We are also adopting a similar approach to reviewing our policy work in order to maximise our influence and impact.

Short Breaks Fund summary

The Short Breaks Fund provides grants to third sector organisations that support unpaid carers to take a break from their caring role. The fund aims to increase the range and availability of short breaks across Scotland, allowing more carers to take the right break at the right time.

The Short Breaks Fund is supported by Scottish Government funding. In 2024-2025 this funding amounted to £6.4m.

Funding is delivered through the following programmes:

Time to Live - provides 12-month grants to carers organisations (usually carers centres) to develop and deliver micro grants schemes for all carers, including adult carers, parent carers and young carers. Time to Live (TTL) projects enable carers to access funds and support to help them achieve personalised breaks that meet their needs.

Better Breaks - provides 12-month grants to third sector organisations to develop and deliver short breaks projects and services for disabled children and young people (aged 20 and under), and their carers (adult and/or young carers).

Creative Breaks – provides 12-month grants to third sector organisations to develop and deliver short breaks projects and services for carers of adults (aged 21 years), and young carers (caring for children or adults), and the people they care for.

Time to Live

An incredible 8,595 microgrants which benefitted 10,181 carers and 8,854 cared-for people were delivered through this programme over 2024-2025. The most popular type of break taken was a day trip or overnight stay including both the carer and cared for person. Delivery partners (carer support organisations that distribute the funds) reported a tremendous increase in the pressure on the funds which are now oversubscribed in each local authority area.

Time to Live and Respitality

Across Scotland, the 'packaging up' of breaks extended the reach and benefit of the Time to Live programme. Coordinated by our delivery partners, many of whom are also delivering Respitality in their Local Authority area, Respitality breaks donated free of charge were married up with transport, food and other support costs through Time to Live to give carers high-quality, low-cost breaks. This meant that funds could go further – supporting additional carers and their families.

Additional funding

2024-2025 marked the third year in which delivery partners received additional funding for wellbeing and hardship support, rising from £560,000 the previous year to £600,000. The additional funding meant that delivery partners could establish or extend hardship funds and other carer support services or, choose to top up their Time to Live microgrant funds. The additional funding directly benefitted 3,064 carers and 2,105 cared for individuals.

Voucher scheme

The Short Breaks Fund piloted a voucher scheme as part of the Time to Live programme. The scheme gave delivery partners flexibility to spend up to 15% of their microgrant allocation on pre-paid vouchers to provide carers with flexible, easy access options for short breaks. 47% of our delivery partners adopted the voucher scheme, which saw 1,518 vouchers purchased. Types of vouchers purchased included: meals out, National Trust membership, therapy and salon vouchers and various day trips.

Delivery partners reported on several successes and challenges in rolling out the voucher scheme locally. The option of a voucher proved to be a good conversation starter with carers, leading to discussions about microgrant opportunities and carer services more widely. Vouchers were utilised effectively to support carers who found themselves in a time of crisis. The scheme also opened up conversations with local businesses, supporting community engagement.

The Short Breaks Fund has confirmed it will continue to support vouchers as an option into the second year, building on the lessons learned and refining processes to ensure even greater impact for carers. With a growing network of participating businesses and a streamlined system in place, the scheme is well-positioned to offer unpaid carers timely, meaningful support in the year ahead.

Better Breaks

60 projects supporting 4,441 disabled children and young people and 6,466 carers were successfully delivered under the Better Breaks programme in this period. Organisations provided networks for families to lean on in times of difficulty, by providing inclusive non-judgemental environments for carers, and the children and young people they care for, which enriched their lives.

A wide range of activities were supported through Better Breaks funding, providing carers and the people they care for with opportunities for rest, connection, and enjoyment, including:

- Clubs or Playschemes, offering regular, structured activities and short breaks.
- Day Trips, giving carers and families accessible short breaks.
- Residential Overnight stays, enabling extended time away from caring responsibilities.
- Befriending initiatives, helping to reduce isolation and build peer relationships.

The range of short break types demonstrates a commitment to flexible and tailored respite options that meet diverse needs of disabled children and young people and their unpaid carers.

Our grant holders shared with us the key challenges involved in delivering their short breaks activities. These included, particularly, grant holders having to manage increased demand for their activities alongside continually increasing costs. The recruitment and retention of staff and volunteers remain a challenge across the sector and nearly a third of projects noted barriers to transport as a specific issue.

Despite these obstacles, grant holders reported on the significant, positive impact of the Better Breaks programme with 100% of carers feeling that they had had a break from their normal, caring routine and 80% confirming that they were able to connect with other carers. Considerable benefits were also reported for disabled children and young people with 100% saying that the activities offered through Better Breaks improved their emotional wellbeing and gave them opportunities to socialise and develop friendships.

For grant holders, there are added benefits to Better Breaks funding. 68% reported increased reputational impact due to their support from the fund and 55% confirmed that they were able to expand their capacity. In both cases, an increase on the previous year and welcome feedback considering the persistent challenges faced by our sector.

Creative Breaks

Over the course of 2024, the Creative Breaks programme has funded 112 projects. 6,911 carers have benefited from short breaks and a further, estimated 6,621 will have enjoyed a Creative Breaks short break by September 2025.

Funded projects highlighted numerous achievements, with 65% reporting that Creative Breaks had helped them to expand their services or increase the range of options available. 64% confirmed that opportunities for partnership working had a positive impact on their reputation.

Again, increasing costs, scarcity of other funding options and working within constrained budgets was noted as a particular challenge. In a difficult economic environment, Creative Breaks projects worked hard to adapt to changing circumstances, whilst maintaining high standards of care and support. Projects operating in remote and rural areas reported accessibility to their activities as a particular challenge.

The Short Breaks Fund team provided effective support to grant holders in overcoming these obstacles through a flexible approach to project design and delivery. The team shared their expertise and experience through one-to-one conversations with applicants and grant holders and hosting workshops and online events.

Evaluation and impact

The Short Breaks Fund team were delighted to deliver a range of support in addition to the funding itself in this period.

With ‘Knowledge and understanding’ being a core principle of the fund it is important that the team enables good communication, collaboration and support opportunities for grant holders and delivery partners. These, in turn, increase the quality, range and availability of short breaks across Scotland. Activities undertaken in 2024-2025 allowed space to share good practice, outcomes, stories and align project goals through several means:

- Shared Care Scotland Conference 2024
- 1:1 support opportunities including project visits
- “Let’s Evaluate” workshops delivered through Evaluation Support Scotland
- Regular communications through newsletters and email
- Regular, virtual drop-in sessions for delivery partners

A particular highlight for the Short Breaks Fund team was visiting Eilean Siar in August 2024 to promote Shared Care Scotland’s work, raise awareness of the fund, and engage local partners in the Respitality initiative. Over three days, they met with local businesses, carers, and third-sector organisations, highlighting the importance of short breaks in remote communities. A “Lunch and Learn” session provided valuable dialogue on access to short breaks, particularly in light of Eilean Siar’s status as a Better Breaks “cold spot.” The visit also included a meeting with Cabinet Secretary for Health and Social Care, Neil Gray MSP, who heard directly from carers about the challenges of island-based care.

Challenges

Considerable economic challenges continue for our funded partners, stakeholders and the wider sector resulting from increasing scarcity of funding, recruitment and retention challenges and ever rising costs.

However, looking to 2025-2026 we have seen a considerable increase in funding to the Short Breaks Fund, and it is hoped that this will better meet the demand on our programmes, contributing meaningfully to the availability and variety of short breaks in Scotland.

Our ambition remains to move towards multiyear funding, offering longer term stability for funded organisations and ensuring the best use of funding, capacity and resources.

Learning

The team continue to seek feedback from applicants and funded organisations through both formal reporting exercises and informally, through project visits, meetings and events.

Having taken a big step forward to move our application form online, the team continues to focus on streamlining processes by moving reporting forms on to the same platform, with a view to integrating this fully with our internal database.

We also continue to work towards moving project impact reports onto the Shared Care Scotland website both to demonstrate the wonderful projects being delivered by our funded partners and as source of inspiration for others looking to develop short break activities.

A focus on clear communication has led us to review and enhance our guidance materials across the programmes and we have undertaken a mid-year call with every Time to Live delivery partner, lifting the burden of completing a written report at the mid-year review stage.

Testimonials and feedback

Time to Live:

"*The support from the Short Breaks Fund along with the continued support from Shared Care Scotland has made administering the fund much more manageable. The flexibility to offer vouchers, hardship funds and other forms of support has allowed us to reach more carers and make a positive impact, even in the most challenging circumstances*."

"Thank you for all your hard work and support over the past year. The introduction of the voucher scheme into Time to Live is an exciting development, offering more options and enabling us to help more carers feel seen, supported, and valued."

"The team at the Short Breaks Fund has consistently been approachable and supportive. Whether it's answering questions or offering guidance, their help has been invaluable. The variety of support options available is appreciated and hearing from other centres about their approaches to delivering Time to Live has been both insightful and encouraging."

Better Breaks:

"The support provided at every stage of the application process is excellent. The assessment interview enables us to bring our project to life and the assessor can clarify any questions they may have."

"The funding we received has provided much needed support and respite for the carers and the children who are part of the Sense Scotland Family. It really makes a big impact for the families we support."

"The funding has allowed us to deliver a truly meaningful, consistent, and creative respite opportunity for both autistic young people and their carers."

Creative Breaks:

"We have found the Short Breaks funding process, guidance notes, and application procedure to be robust and well-structured. Additionally, the Creative Breaks team is highly accessible and responsive to any queries we raise. Our organization has been fortunate to receive Creative Breaks funding on several occasions, significantly benefiting from the training seminars and support mechanisms provided by the Short Breaks Team."

"Without Creative Breaks funding, we would be limited to offering only statutory services, which are currently quite restricted. This funding allows us to provide early intervention in caring situations."

"Receiving funding from The Short Breaks Fund, a reputable funder, installs confidence in other funders and foundations, attracting additional funding."

Respitality summary

Respitality continues to bridge the gap between unpaid carers and hospitality businesses, offering carers the opportunity to take well-earned breaks. This year marked a decade of Respitality, and the programme has grown in reach, impact, and innovation.

Quarter 4 saw us celebrate a special milestone, as Respitality turned 10. Various Carer Days Out, the launch of our podcast and a forthcoming impact report are helping mark a decade of success. Celebrating 10 years is not just a milestone but a springboard for the next phase of growth, where we hope it will inspire conversations around long-term investment from our funders.

Carer access & delivery partner network

One of our future ambitions is to focus on how we can include young carers in accessing Respitality as a viable option for them. A pilot has begun in East Lothian with the council's young carer team to explore how to make Respitality more accessible to young carers.

The employment of our Respitality Coordinator in the second quarter has been instrumental in the development and success of our local network.

Expanding their donation offering

Respitality is successful due to the social franchise model we operate. This allows our local delivery network a degree of autonomy when deciding what direction to take their break offerings and how to administer these, with the team at Shared Care Scotland providing oversight on quality control, branding and messaging. Within this model, we actively encourage our local network to source their own local pool of breaks to ensure they are personalised and more tailored to what the unpaid carers they support need.

We also continued to see creative ways our network combined Respitality with other funding (e.g., Time to Live) and initiatives (e.g., Itison Us) to enhance the experience that carers received.

Tourism engagement

Collaborations with Hostelling Scotland and local Chambers of Commerce helped tailor offerings and build donor relationships. We plan to continue working on strategic partnerships like this in future as they have a strong impact on our profile in the tourism industry. Additionally, we have found that presenting at events is proving more effective than stalls, leading to stronger leads and we plan to move forward with creating more opportunities like these for next year.

It is worth noting that national donor engagement was lower than usual due to time constraints and sector pressures. However, this was offset by strong local engagement.

Media coverage & profile raising

The new Respitality website and delivery partner portal launched successfully, which has significantly improved streamlined reporting. We continue to review its effectiveness and take feedback from our network on their user experience with it.

Global impact

A highlight for us has been doing consultancy work for the West Yorkshire Carers Partnership, who have begun piloting a similar model for their region. We hope that this will result in a long-term partnership, where the possibility of learning exchanges and break swaps can occur between Scotland and West Yorkshire.

Our global network continues to develop with shared leadership and knowledge exchange, as we actively promote more members to join the conversation.

Evaluation and impact

1,902 carers and 2,091 companions took a Respitality break between 2024-2025. The initiative was delivered across 28 local authority areas, with three new areas (North Ayrshire, South Ayrshire, and Inverclyde) joining the network. While two areas (Scottish Borders and Aberdeen) paused delivery due to capacity issues, plans are in place to support their return.

Breaks taken were increasingly localised, with over 90% of breaks taken within the carer's own local authority area, demonstrating that breaks do not have to be far from home to be impactful.

In 2024-2025, we received donations with a combined estimated value of £203,949, our highest amount of donations since inception. 311 businesses donated these breaks, with a great mix of new donors and those returning to support from previous years. The support received from the tourism industry grows year on year.

During this period, 93.5% of breaks were sourced locally, helping ensure breaks were relevant and accessible. Additionally, unallocated breaks remained low throughout the year, averaging under 10%.

Visitor attractions, cinema, sport, and dining experiences were the most common breaks taken, as we continue to see a move towards shorter day out breaks as opposed to longer accommodation offerings.

Challenges

We observed website traffic spiked after key events and campaigns, with up to a 475% increase in new users. However, our social media and newsletter engagement varied, which has prompted us into a shift toward themed newsletters in 2025–2026.
Internal team changes impacted consistency in communications and promotional plans, but improvements are planned for 2025-2026 to address this.

Carer & donor engagement

Testimonials received throughout the year highlighted the emotional and practical impact of breaks.

> Testimonial from a Parent Carer
>
> *"As a parent carer to a daughter with autism and pathological demand avoidance, daily life can be incredibly demanding. From early mornings that can take hours just to prepare for school, to managing sensory sensitivities and unpredictable meltdowns, every day brings new challenges. On top of that, I try to balance the needs of my other two daughters, which often leaves me feeling stretched and emotionally drained.*
>
> *When I was offered a last-minute Respitality break—a seven-night self-catering stay at Wyndham Duchally—I was overwhelmed with gratitude. The lodge was perfectly located between the swimming pool and games area, and the staff were so welcoming and accommodating. My children loved the swimming, and there were no long queues, which made the experience even more relaxing.*
>
> *This break gave me the rare chance to spend quality time with all three of my children in a calm, peaceful environment. It was exactly what we needed. I felt my batteries recharge, and for the first time in a long while, we were able to just be together—without the usual pressures. I'm incredibly thankful to Caroline and Lucy for making this possible. It meant the world to us."*
>
> Donor feedback
>
> *"Our focus as a hotel is to make magical memories for our guests, creating those moments that they will treasure forever and give them a little escape from the everyday lives and stresses. There are no better beneficiaries of this that those that Respitality supports, which is why we were so keen to be involved and play our very small part. When you hear back from those that have taken the opportunities, it is truly humbling and puts into context the work that the team here do. To hear of the impact that we can have on these individuals, to get them that respite, that time to themselves, to recharge their batteries before going back to their normal lives is truly, amazingly, inspiring. The team here all love playing their part with this, and we are proud, dedicated supporters of Respitality and the Carers centre in general and the important, phenomenal work they do."*

It is worth noting that donor feedback was limited this year, and increasing this will be a focus for 2025–26.

Governance and operations

The aim of our Governance and Operations function is to provide Shared Care Scotland with effective leadership, strategic direction and resources that support staff to progress our organisational mission and vision.

Key priorities in 2024-2025 included:

- Fully completing our new organisational structure
- Completing the Good Governance Award programme
- Continuing to deliver our Enquiries service and Short Breaks directory
- Supporting the development of our Board of Trustees
- Continuing to introduce policies and practices that develop staff in their job roles, promote a positive working environment, and that foster team working
- Undertaking an internal review of our strategic goals

Resources and Staffing

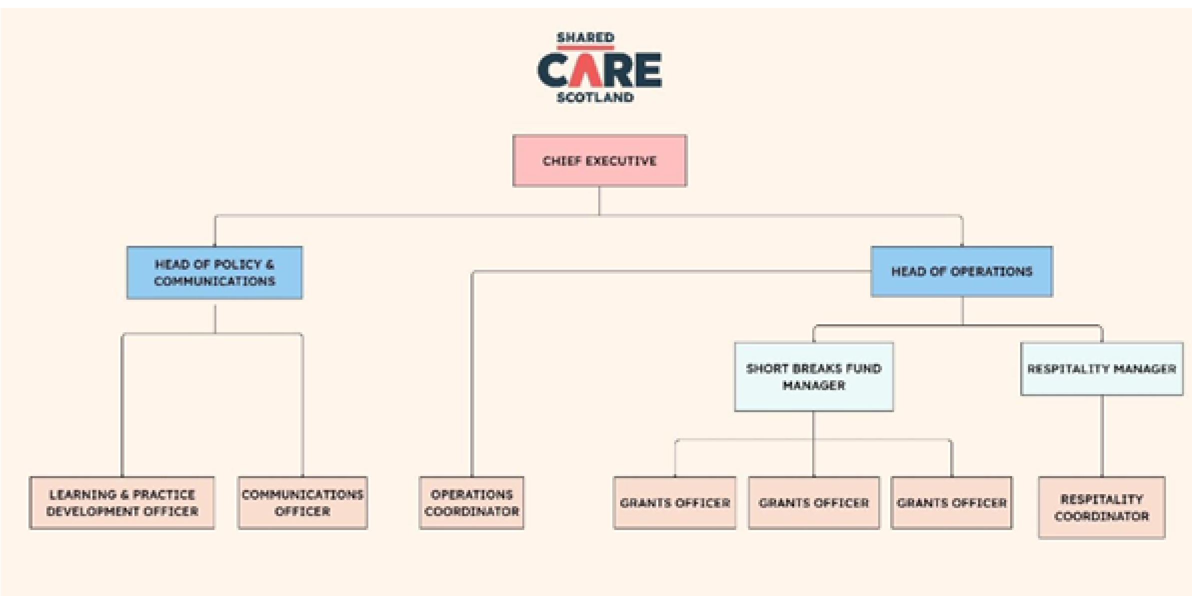
At the close of the 2023-2024 fiscal year, we received confirmation of our funding from the Scottish Government for the next year. We were awarded a total of £7,056,452 - £6,400,000 for the Short Breaks Fund grants, and £656,452 for operational expenses, representing a flat budget for 2024-2025.

The £6.4m for the Short Breaks Fund will be used as follows:

- £2.5m: Time to Live
- £1.0m: Time to Live (Delivery and Development Allocation)
- £0.6m: Time to Live (Additional Carer Support Funding)
- £1.1m: Creative Breaks
- £1.2m: Better Breaks

Despite a flat operating budget, we continued to develop our organisational structure ensuring greater alignment of roles.

Diagram of staff structure at the close of 2024-2025:



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Management of the Short Breaks Fund

Shared Care Scotland oversees the Short Breaks Fund for the third sector on behalf of the Scottish Government. Funding decisions are made by two independent Grants Allocation Panels, comprised of members with experience of grant-making, commissioning, service provision, and caring. These panels are supported by our Grants team and by a team of independent assessors who evaluate each application based on established criteria.

Annual General Meeting

Our 2024 Annual General Meeting took place online on December 5th, 2024. In addition to covering our normal AGM business, we were pleased to host a panel session, followed by group discussion activity '*Exploring carers experience of breaks*' which explored the themes which emerged from our carers survey, carried out in spring and summer 2024.

Board appointments:

Adam Dearnley joined the Board in late 2024, following appointment at our AGM. Adam brings significant finance experience from the private, public and third sectors. Claire Farquar and Kim McNab stepped down from the Board in 2024 and we extend our thanks to them both for their commitment to the Board and support for the work of Shared Care Scotland.

At our first Board meeting after the AGM, the following Board appointments were made:

- Laura Bannerman was appointed as Chair
- Margaret Petherbridge, Deputy Chair
- Laura and Margaret continue to act as co-Treasurers until a new Treasurer can be recruited.

We are very grateful to our Board of Directors for their encouragement and support.

Staff changes

In April 2024, Sarah Lindores-Williams joined us in the new role of Learning and Practice Development Officer. In June, Amy McKinnon joined the organisation as our Respitality Coordinator and In July, our Communications Officer, Francesca Ianni returned from Maternity Leave. In August, our Short Breaks Fund Manager, Ailbhe Hendry went on Maternity Leave. We welcomed Helen Morrison to the Short Breaks Fund team as maternity cover for Ailbhe.

In December 2024, after nineteen years at the helm, Don Williamson stood down as Chief Executive of Shared Care Scotland.

In January 2025, we were delighted to welcome Kate Hogarth, previously our Head of Policy and Communications, to the role of Chief Executive. Already playing an active role within our sector and having a deep knowledge of our work, Kate brings passion and experience to her new role.

At the same time, Jenni McNab joined the team as our new Head of Policy and Communications.

Completing the team are Jamie Paton, our Operations Coordinator; Amanda Moffat and Nicola Lockwood, who serve as Grants Officers for the Short Breaks Fund; Kerry Sloan, our Respitality Manager and Christopher Hooper, our Head of Operations;

Strategy development

In the summer and autumn of 2024, we undertook an internal review of our strategic goals testing our progress against these and their continued relevance in the wider landscape of our sector.

This work concluded with a staff development day in November 2024, looking at what we had learned and how our strategy and performance framework was mapped to our day-to-day activities.

In early 2025, we completed the Good Governance Award programme, delivered by Dundee Voluntary Action. The programme undertook a detailed review of our existing policies, procedures and practices as an organisation, with the programme team offering a ‘critical friend’ approach allowing us to benchmark our systems for governance in a detailed and measurable way.

Enquiry service

In 2024-2025, we responded to 197 quick enquiries, often where a phone call or email response would provide the information and next steps being sought by the enquirer. We also handled 42 more complex, detailed enquiries.

In the case of these more complex enquiries, where necessary these were handled with follow-up calls after our initial response, which often required input from across the staff team to ensure a prompt, helpful and comprehensive response to the questions raised by the enquirer.

‘Wow thank you for all your information’

‘Jamie thank you so much for your time and thoughtfulness’

‘Thanks so much for the information. I will email Stirling carers for more info about how to apply. I will also look at respitality too.’

‘Thanks for this – I will contact the agencies you have suggested and see where I get to. This has been a great help.;

‘This is a great help. Thank you so much.’

‘Thank you so much for all the information and mist of all for your understanding of our plight!’

‘I am so grateful for all this information!’

‘Thank you so much for taking the time to respond and for forwarding my email to other organizations that may be able to help. I truly appreciate your kindness and the effort you’ve made to connect me with the right contacts. Your support means a lot, and I’ll be sure to reach out to the organizations you’ve recommended. Many thanks once again for help.’

‘Thanks for asking, I've contacted several of the charities you provided. I've passed on your email to [my son’s] Head of school, and several other parents. I was very impressed with your work. I've investigated several options and applied, just waiting to see if any of them can help. You're a valued member of your team. Thanks for your support.’

Looking ahead

Looking ahead for Shared Care Scotland we are working towards a more streamlined and integrated planning and reporting process, with revised strategic goals that better reflect the current challenges and opportunities faced by the sector.

We recognise the importance of our ongoing policy influencing work as the Right to A Break from caring moves towards its implementation phase. This will remain a priority area for our work.

We have been delighted to have seen a significant uplift in the Short Breaks Fund grants programme for 2025-2026 and, with welcome additional capacity in the team, our focus is on ensuring that funded organisations are best placed to help improve the variety and capacity of short breaks services in Scotland.
Finally, as Respitality celebrates its tenth year we are working on a wide range of plans to further enhance the development of Respitality and ensure its sustainability for future years.

Financial review

Income

Income for the year decreased from £7,319,635 to £7,272,186, a decrease of 0.6%. The main driver was a static operational budget for 2024-2025.

Expenditure

Expenditure has decreased from £7,265,588,116 to £7,262,875 (0.04%).

Expenditure has remained consistent with the previous year as our new, organisational structure is now established and through careful monitoring of our budgets and spending.

Unrestricted Funds

The balance on the unrestricted fund has increased by £2,349 to £373,298 showing that expenditure is below that expected from the level of grant income. The £373,298 includes £157,066 in Designated Funds which has been set aside out of unrestricted funds for implementing our Reserves Policy - see below.

2025-2026 Funding

We successfully obtained another year of core funding, extending through to 31st March 2026. This represents an increase on previous years, reflecting a significant increase in grant funding to be managed through the Short Breaks Fund.

Our pension scheme is with Royal London and operates as a Defined Contribution scheme. We have no outstanding pension obligations.

Reserves Policy

The Reserves Policy ensures Shared Care Scotland has sufficient funds available to cope with 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 and is kept separate within the Unrestricted Funds as Designated Funds. The level of funding has been calculated to take account of redundancy payments, settlement of any outstanding financial commitments and sufficient funds to continue operations for 5 to 6 months from notification of ending of funding.

The Directors consider that this level will provide sufficient funds to cover the costs of the organisation in the event of grants being withdrawn and would allow time to pursue alternative sources of funding.

Risk Management

A Risk Assessment framework is used to assess and mitigate risk, and this will be reviewed annually by the Business & Finance committee.

Monitoring and Evaluation

We understand the importance of providing accurate, reliable and meaningful information to our members, wider stakeholders and funders on our performance. We consider carefully how best to report on each area of work we are taking forward and when we think necessary, we involve external people in evaluating the impact of this work. The results of our monitoring and evaluation are reported at our Annual General Meeting (AGM).

A detailed work plan is prepared for the year ahead – April to March – and this informs the forward job plans for each member of Shared Care Scotland staff. The key objectives of the work plan are published on our website. The Board and the Business and Finance Committee is responsible for monitoring the strategy and work plan.

Shared Care Scotland's Annual Report is published in November each year to coincide with the AGM.

Our workstream activities, AGM, our website/social media developments and our involvement with local events all provide opportunities for our members and stakeholders to input to and influence the future direction of Shared Care Scotland.

Key management personnel remuneration

The key management personnel of the charity is Kate Hogarth, the Chief Executive.

Details of all monies paid to key management personnel and directors (and related party transactions) are disclosed in notes 8 and 10 to the accounts.

Structure, governance and management

Directors

Ms L Bannerman	(Chair and joint interim Treasurer)
Ms M Petherbridge	(Deputy Chair and joint interim Treasurer)
Mr A Dearnley	
Mrs M Oliphant	
Ms P Stafford	
Mark Bevan	(Resigned 14 May 2025)
Claire Farquhar	(Resigned 4 December 2024)
Kim McNab	(Resigned 14 August 2024)

Young carers advisor
Mrs L Gibson

Secretary
Mr C Hooper

Charity Number (Scotland)
SC005315

Company Number
SC161033

SHARED CARE SCOTLAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Statement of director's responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statement unless they are satisfied they give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

The Directors are responsible for keeping adequate accounting records that 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 2006, the Charities & Trustees Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Statement of disclosure to auditors

So far as the Directors are aware:

- there is no relevant audit information of which the Charity's auditors are unaware; and
- they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The director's report was approved by the Board of Directors.

KateHogarth	Laura Bannerman
....	....
Kate Hogarth	**Ms L Bannerman**
Chief Executive	Director
Dated: 04-11-25	Dated: 04-11-25

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF SHARED CARE SCOTLAND

Opinion

We have audited the financial statements of Shared Care Scotland (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 Financial Reporting Standard 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 charitable company's affairs as at 31 March 2025 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director'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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the director's report and from the requirement to prepare a strategic report.
- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the statement of director's responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors 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 directors either intend to liquidate the charitable company or 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. 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

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, existence and timing of recognition of income and posting of unusual journals. Our audit procedures to respond to these risks included:

• Enquiries of management about their own identification and assessment of the risks of irregularities.
• Sample testing on the posting of journals.
• Reviewing meeting minutes.
• Detailed substantive testing on the completeness of income.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity’s trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustees 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 charity's trustees those matters we are required to state to them in an auditors' 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 the charity’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alan Mitchell (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline

06-11-25

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

SHARED CARE SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Restated Unrestricted funds 2024 £	Restated Restricted funds 2024 £	Restated Total 2024 £
Income and endowments from:							
Donations and legacies	**2**	289	206,306	206,595	100	205,577	205,677
Charitable activities	**3**	359,176	6,686,875	7,046,051	316,110	6,766,769	7,082,879
Investments	**4**	1,861	12,519	14,380	1,934	8,145	10,079
Other income	**5**	5,160	-	5,160	21,000	-	21,000
Total income		366,486	6,905,700	7,272,186	339,144	6,980,491	7,319,635
Expenditure on:							
Charitable activities	**6**	364,137	6,898,738	7,262,875	294,248	6,971,340	7,265,588
Total expenditure		364,137	6,898,738	7,262,875	294,248	6,971,340	7,265,588
Net income and movement in funds		2,349	6,962	9,311	44,896	9,151	54,047
Reconciliation of funds:							
Fund balances at 1 April 2024		370,949	293,828	664,777	326,053	284,677	610,730
Fund balances at 31 March 2025		373,298	300,790	674,088	370,949	293,828	664,777

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SHARED CARE SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2025

				Restated	
		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**13**		7,067		9,421
Current assets					
Debtors	**14**	10,495		5,656	
Cash at bank and in hand		2,168,988		2,170,764	
		2,179,483		2,176,420	
Creditors: amounts falling due within one year	**15**	(1,512,462)		(1,521,064)	
Net current assets			667,021		655,356
Total assets less current liabilities			674,088		664,777
Income funds					
Restricted funds	**18**		300,790		293,828
Unrestricted funds					
Designated funds	**21**	157,066		137,066	
General unrestricted funds		216,232		233,883	
			373,298		370,949
			674,088		664,777

These financial statements have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Directors on 04-11-25

Margaret Petherbridge
....
Ms M Petherbridge
Director

Laura Bannerman
....
Ms L Bannerman
Director

Company Registration No. SC161033

SHARED CARE SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash absorbed by operations	**25**		(16,156)		(39,831)
Investing activities					
Purchase of tangible fixed assets		-		(2,192)	
Interest received		14,380		10,079	
Net cash generated from investing activities			14,380		7,887
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(1,776)		(31,944)
Cash and cash equivalents at beginning of year			2,170,764		2,202,708
Cash and cash equivalents at end of year			2,168,988		2,170,764

1 Accounting policies

Charity information

Shared Care Scotland is a company limited by guarantee incorporated in Scotland. The registered office is Dunfermline Business Centre, Izatt Avenue, Dunfermline, KY11 3BZ.

1.1 Basis of accounting

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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).

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of not less than 12 months. The trustees are satisfied that the charity has sufficient cash reserve to cover any shortfall of income over at least the next 12 months. The trustees consider that the charity has sufficient reserves to ensure short term liquidity and longer-term financial viability. As such the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted income funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the directors, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Further details of each fund are disclosed in the notes to the accounts.

1.4 Incoming resources

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether ‘capital grants or revenue grants’, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1 Accounting policies **(Continued)**

Income from other trading activities includes income earned from administering the Short Breaks Fund on behalf of the Scottish Government and income generated from events. Income is received in exchange for supplying services and is recognised when entitlement has occurred.

1.5 Resources expended

Allocation of support and governance costs
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs and governance costs and are incurred directly in support of expenditure on the objects of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are on a direct basis.

The allocation of support and governance costs is analysed in the notes to the accounts.

Costs of raising funds
The costs of generating funds consist of marketing and publicity costs.

Charitable Activities
Costs of charitable activities include those costs incurred by the charity in delivery of its services for its beneficiaries, governance costs and an apportionment of support costs as shown in the notes to the accounts.

1.6 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.

1.7 Tangible fixed assets and depreciation
The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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

1 Accounting policies **(Continued)**

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Employee benefits

The cost of any unused holiday entitlement, where material, is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 VAT

The charity is not registered for VAT, and accordingly all income and expenditure is stated gross of tax.

1.12 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.

1.13 Legal status of the Charity

As charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

1.14 Trustee Remuneration & Related Party Transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). No expenses were paid to the trustees during the year in respect of travel costs (2024: £nil).

2 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Respite Accommodation	-	203,949	203,949	-	198,417	198,417
Other donations	289	2,357	2,646	100	7,160	7,260
	289	206,306	206,595	100	205,577	205,677

3 Charitable activities

	Grants 2025	Grants 2024
	£	£
Scottish Government Section 10 Grant	359,176	316,110
Respitality Funding	105,879	94,355
Short Breaks Funding	6,580,996	6,672,414
	7,046,051	7,082,879
Analysis by fund		
Unrestricted funds	359,176	316,110
Restricted funds	6,686,875	6,766,769
	7,046,051	7,082,879

4 Investments

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Interest on cash deposits	1,861	12,519	14,380	1,934	8,145	10,079

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Management Charges	5,160	21,000
	5,160	21,000

6 Analysis of expenditure on charitable activities

	Direct Activities 2025 £	**Short Breaks 2025 £**	**Respitality 2025 £**	**Total 2025 £**
Staff costs	308,058	123,667	64,973	496,698
Staff expenses	2,762	1,578	1,135	5,475
Conferences & training	6,510	2,815	1,910	11,235
Volunteer expenses	248	560	-	808
Subscriptions	1,945	1,861	753	4,559
I.T. Costs	5,901	5,440	2,669	14,010
Stationery, printing & photocopying	647	604	339	1,590
Professional fees	-	16,185	-	16,185
Respitality	-	-	203,949	203,949
Website development	6,881	6,463	15,020	28,364
Campaign & communication	12,372	9,220	4,054	25,646
Management charge	-	3,660	1,500	5,160
Grants awarded	-	6,401,746	-	6,401,746
	345,324	6,573,799	296,302	7,215,425
Share of support costs (see note 7)	8,999	7,835	5,573	22,407
Share of governance costs (see note 7)	9,814	10,793	4,436	25,043
	364,137	6,592,427	306,311	7,262,875
Analysis by fund				
Unrestricted funds	364,137	-	-	364,137
Restricted funds	-	6,592,427	306,311	6,898,738
	364,137	6,592,427	306,311	7,262,875

6 Analysis of expenditure on charitable activities (Continued)

For the year ended 31 March 2024

	Direct Activities 2024 £	Short Breaks 2024 £	Respitality 2024 £	Total 2024 £
Staff costs	236,201	106,903	53,940	397,044
Staff expenses	2,672	2,510	1,920	7,102
Conferences & training	4,566	3,560	885	9,011
Volunteer expenses	-	30	-	30
Subscriptions	1,108	1,399	680	3,187
I.T. Costs	4,856	4,863	3,003	12,722
Stationery, printing & photocopying	698	699	384	1,781
Professional fees	14,660	19,380	-	34,040
Respitality	-	-	198,417	198,417
Website development	4,310	11,486	24,057	39,853
Campaign & communication	8,053	7,228	3,839	19,120
Management charge	-	15,000	6,000	21,000
Grants awarded	-	6,472,186	-	6,472,186
	277,124	6,645,244	293,125	7,215,493
Share of support costs (see note 7)	8,240	8,206	13,061	29,507
Share of governance costs (see note 7)	8,884	7,410	4,294	20,588
	294,248	6,660,860	310,480	7,265,588
Analysis by fund				
Unrestricted funds	294,248	-	-	294,248
Restricted funds	-	6,660,860	310,480	6,971,340
	294,248	6,660,860	310,480	7,265,588

7 Support costs

	Support costs	Governance costs	2025	Basis of allocation
	£	£	£	
Rent, Rates & Office Costs	19,196	-	19,196	Direct
Depreciation	2,354	-	2,354	Direct
Bank Charges	857	-	857	Direct
Board expenditure	-	1,868	1,868	Governance
Postage & Telephone	-	2,009	2,009	Governance
Professional Fees	-	12,526	12,526	Governance
Audit Fees	-	8,640	8,640	Governance
	22,407	25,043	47,450	

For the year ended 31 March 2024

	Support costs	Governance costs	2024	Basis of allocation
	£	£	£	
Rent, Rates & Office Costs	25,818	-	25,818	Direct
Depreciation	3,139	-	3,139	Direct
Bank Charges	550	-	550	Direct
Board expenditure	-	2,173	2,173	Governance
Postage & Telephone	-	1,782	1,782	Governance
Professional Fees	-	7,213	7,213	Governance
Audit Fees	-	9,420	9,420	Governance
	29,507	20,588	50,095	

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken in the year. Refer to the table for the basis of apportionment and the analysis of support and governance costs.

Governance costs includes payments to the auditors of £8,640 (2024 - £9,420) for audit fees.

8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Net movement in funds

	2025	2024
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	8,640	9,420
Depreciation of owned tangible fixed assets	2,354	3,139

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Chief Executive	1	1
Administrative Staff	10	9
	11	10

Employment costs	2025	2024
	£	£
Wages and salaries	384,126	304,387
Social security costs	31,397	22,007
Other pension costs	81,175	70,650
	496,698	397,044

The charity was liable for contributions to employees' personal pension plans totalling £81,175 (2024 - £70,650) in the year. At 31 March 2025, outstanding contributions totalled £6,862 (2024 - £6,577).

The charity considers its key management personnel to comprise the Chief Executive. The total employment benefits including employer pension contributions of the key management personnel was £76,504 (2024 - £72,094).

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Intangible fixed assets

	£
Cost	
At 1 April 2024 and 31 March 2025	49,889
Amortisation and impairment	
At 1 April 2024 and 31 March 2025	49,889
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

13 Tangible fixed assets

	Office equipment	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2024	17,773	7,867	29,279	54,919
At 31 March 2025	17,773	7,867	29,279	54,919
Depreciation and impairment				
At 1 April 2024	17,468	6,037	21,993	45,498
Depreciation charged in the year	76	457	1,821	2,354
At 31 March 2025	17,544	6,494	23,814	47,852
Carrying amount				
At 31 March 2025	229	1,373	5,465	7,067
At 31 March 2024	305	1,830	7,286	9,421

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	3,913	666
Other debtors	6,582	4,990
	10,495	5,656

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	7,910	5,848
Trade creditors	20,806	24,040
Other creditors	6,862	6,577
Accruals and deferred income	1,476,884	1,484,599
	1,512,462	1,521,064

16 Contingent Asset

During the year, the charity was notified of its entitlement to a legacy. However, at the reporting date, the amount to be received and the timing of receipt remain uncertain. In accordance with the Charity SORP (FRS 102), the legacy has not been recognised as income in these financial statements, as the criteria for recognition — entitlement, probability of receipt, and ability to measure reliably — have not yet been met.

17 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	81,175	70,650

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Short Breaks Fund	231,533	6,593,515	(6,592,426)	232,622
Respitality	62,295	312,185	(306,312)	68,168
	293,828	6,905,700	(6,898,738)	300,790

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Short Breaks Fund	211,834	6,680,559	(6,660,860)	231,533
Respitality	72,843	299,932	(310,480)	62,295
	284,677	6,980,491	(6,971,340)	293,828

18 Restricted funds **(Continued)**

Purpose of restricted fund

All restricted funds are principally funded by grants receivable, and comprise the following:

Short Breaks Fund
Funded by Scottish Government for the purposes of supporting the provision and development of short breaks by third sector providers for the benefit of unpaid carers and the people they help care for. The fund also support a programme of learning exchange activities to help promote learning and good practice.

Respitality
Funded by Scottish Government to pilot the development of respitality in Scotland. The project aims to secure the support of the hospitality sector in Scotland to gift short breaks to carers so they can have a break from their caring responsibilities.

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	3,591	3,476	7,067
Current assets/(liabilities)	369,707	297,314	667,021
	373,298	300,790	674,088

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,787	4,634	9,421
Current assets/(liabilities)	366,162	289,194	655,356
	370,949	293,828	664,777

20 General unrestricted funds

The general fund receives core funding for the broad aims and objectives of the charity after allowing for designated funds.

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Funds	233,883	366,486	(364,137)	(20,000)	216,232

For the year ended 31 March 2024

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Funds	208,987	339,144	(294,248)	(20,000)	233,883

21 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2023	Transfers	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Designated fund	117,066	20,000	137,066	20,000	157,066
	117,066	20,000	137,066	20,000	157,066

The designated fund represents amounts set aside by the Trustees in the event that the charity lost its core funding.

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Control

In the opinion of the Trustees, there is no one controlling party.

24 Analysis of changes in net funds

The charity had no material debt during the year.

25 Cash generated from operations

	2025 £	2024 £
Surplus for the year	9,311	54,047
Adjustments for:		
Investment income recognised in statement of financial activities	(14,380)	(10,079)
Depreciation and impairment of tangible fixed assets	2,354	3,139
Movements in working capital:		
(Increase) in debtors	(4,839)	(2,604)
(Decrease) in creditors	(8,602)	(84,334)
Cash absorbed by operations	(16,156)	(39,831)

26 Prior period adjustment

The charity acts as an agent on behalf of the Scottish Government in administering the Short Breaks Fund, which includes the Creative Breaks, Better Breaks and Time to Live programmes. In previous years, the charity had assessed this arrangement as an agency relationship, with funds received and distributed not recognised as income or expenditure in the Statement of Financial Activities.

Following a review during the year, the trustees have reconsidered the accounting treatment of the Short Breaks Fund in light of the detailed terms and conditions of the grant agreements. The trustees concluded that the charity exercises a level of discretion and control over the allocation and distribution of funds, and bears the associated risks and rewards of administering the programme. As such, the substance of the arrangement is that of principal rather than agent.

Accordingly, income and related expenditure in respect of the Short Breaks Fund, including Creative Breaks and Time to Live, have been recognised in full within the Statement of Financial Activities for the year. Comparative figures have been restated where necessary to reflect this change in accounting treatment.

During the year ended 31 March 2025, the charity received £6,400,000 (2024 - £6,360,000) of funding and awarded grants totalling £6,509,525 (2024 - £6,550,405) split between £1,218,551 Better Breaks, £1,190,974 Creative Breaks, £3,500,000 Time to Live and £600,000 additional care support fund. In addition £3,000 was distributed as ISBA bursaries.

During the year, £110,779 (2024 - £113,187) of Short Break Fund grants from the two years ended 31 March 2025 were refunded.

27 Prior period adjustment

Changes to the balance sheet

	At 31 March 2024		
	As previously reported	**Adjustment**	**As restated**
	£	**£**	**£**
Capital funds			
Income funds			
Restricted funds	293,828	-	293,828
Unrestricted funds	370,949	-	370,949
Total equity	664,777	-	664,777

Changes to the profit and loss account

	Period ended 31 March 2024		
	As previously reported	**Adjustment**	**As restated**
	£	**£**	**£**
Charitable activities	610,693	6,472,186	7,082,879
Charitable activities	793,402	6,472,186	7,265,588
Net movement in funds	54,047	-	54,047

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

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of Shared Care Scotland for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of Shared Care Scotland as of 31 March 2025 and of the results of its operations for the year then ended in accordance with United Kingdom Generally Accepted Accounting Practice.

We acknowledge and fulfil our responsibility for the fair presentation of the accounts in accordance with United Kingdom Generally Accepted Accounting Practice.

We confirm to the best of our knowledge and belief, the following representations:

1. **General**

   We acknowledge and fulfil as the Directors of the company our responsibilities under the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities and Trustees Investment (Scotland) Act 2005, for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including Minutes of Directors meetings, have been made available to you.

2. **Going Concern**

   We believe that the company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding will be more than adequate for the company's needs. We believe that sufficient disclosure relating to the company's ability to continue as a going concern has been made in the financial statements.

3. **Loans and arrangements**

   The company has not had, or entered into, at any time during the period any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for the Directors or to guarantee or provide security for such matters.

SHARED CARE SCOTLAND

Tel: 01383 622462
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Unit 2, Dunfermline Business Centre
Izatt Ave, Dunfermline, KY11 3BZ

4. **Transactions with related parties**

All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters, which require disclosure in order to comply with the requirement of the SORP (FRS 102).

5. **Law and regulations**

We are not aware of any irregularities involving the Directors or employees of the company: nor are we aware of any breaches or possible breaches of statute, regulations, contracts or agreements which might prejudice the going concern status or that might result in the company suffering significant penalties or other loss. No allegations of such irregularities or such breaches have come to our notice.

6. **Fraud**

We acknowledge and fulfil our responsibility for the design and implementation of internal controls and procedures to prevent and detect fraud. We have disclosed to you any actual or suspected fraud involving the Directors, employees with significant roles in internal controls, and all instances where the fraud could have a material effect on the financial statements.

7. **Post-balance sheet events**

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto.

8. **Designated funds transfer**

The Directors have approved the transfer of £20,000 from the General funds to the Designated funds.

Yours faithfully

Laura Bannerman
....
Laura Bannerman

....
Kate Hogarth

Date: 04-11-25