

Expenditure recognition (continued)

All expenditure is incurred on the charity's primary charitable purposes as described in the trustees' report. It includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs including governance costs.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are allocated as described in note 3 to these financial statements.

Tangible fixed assets

All assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are capitalised and depreciated at the following annual rates in order to write them off over their estimated useful lives:

- ◆ Computer and IT equipment 33.3% per annum based on cost
- ◆ Office furniture and fittings 25% to 33.3% per annum based on cost
- ◆ Leasehold improvements over the remaining period of the lease

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund structure

Restricted funds comprise monies raised for, or which have their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

The general fund represents those monies which are available for application towards achieving any charitable purpose that falls within the charity's objects. It is represented by free reserves and a pension reserve which represents the FRS 102 pension liability on the charity's defined benefit pension scheme as calculated by the scheme's actuary as at the balance sheet date.

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets held under unrestricted funds. This fund has been separated from other unrestricted funds in order to emphasise that the assets are of fundamental importance to the charity being able to achieve its charitable objectives and, as such, their value should not be regarded as realisable.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight-line basis over the lease term.

Pension costs

The charity contributes to a defined benefits pension scheme providing benefits based on final pensionable salary. The assets of the scheme are held and managed separately from those of the charity.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit actuarial method and are discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability. Any increases in the present value of the liabilities within the charity's defined benefit scheme expected to arise from employee service in the period is allocated to the respective expense category within the statement of financial activities. Actuarial gains and losses are recognised in the statement of financial activities as part of other recognised gains and losses for the period.

1. Contracts, grants, service level agreements and fees receivable

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Department of Health and Social Care				
. Project grants	6,820	2,874,077	2,880,897	2,955,361
Social Care Wales	132,615		132,615	123,500
Department of Health, Northern Ireland	135,000	—	135,000	135,000
NICE Collaborating Centre for Social Care (NCCSC)	1,360,000	—	1,360,000	1,646,059
Fees and commissioning	1,415,172	—	1,415,172	1,491,704
Other funders	72,486	100,944	173,430	119,814
2018 Total funds	3,122,093	2,996,543	6,118,636	6,471,438
2017 Total funds	3,477,737	2,993,701	6,471,438	

The above contracts, grants, service level agreements and fees receivable relate to the following charitable activities:

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Business, Development & Delivery (BDD)	1,692,185	2,308,614	4,000,799	3,898,243
Knowledge and Evidence (including NCCSC)	1,362,166	12,300	1,374,466	1,670,166
Hosted Services	—	673,259	673,259	810,785
Other activities	67,742	2,370	70,112	92,244
2018 Total funds	3,122,093	2,996,543	6,118,636	6,471,438
2017 Total funds	3,477,737	2,993,701	6,471,438	

2. Provision and dissemination of knowledge and good practice in social care

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Business, Development & Delivery (BDD)				
Staff costs	805,082	1,753,659	2,558,741	2,635,522
Office costs	92,811	3,973	96,784	85,026
Premises costs	360,525	—	360,525	241,526
Commissioning costs (see below)	212,402	(102,112)	110,290	448,689
Electronic access and publication costs	2,322	2,506	4,828	1,854
Publicity and dissemination	5,629	2,070	7,699	13,389
Support costs (note 3)	804,930	371,376	1,176,306	715,203
	<u>2,283,701</u>	<u>2,031,472</u>	<u>4,315,173</u>	<u>4,141,209</u>
Knowledge and Evidence (incl NCCSC)				
Staff costs	926,465	12,300	938,765	856,221
Office costs	100,691	—	100,691	112,132
Premises costs	302,841	—	302,841	246,809
Commissioning costs	351,413	—	351,413	530,107
Electronic access and publication costs	347	—	347	141
Publicity and dissemination	—	—	—	473
Support costs (note 3)	652,598	305,839	958,437	737,554
	<u>2,334,355</u>	<u>318,139</u>	<u>2,652,494</u>	<u>2,483,437</u>
Hosted Services				
Staff costs	—	540,725	540,725	670,443
Office costs	—	441	441	3,540
Commissioning costs	—	15,918	15,918	5,414
Electronic access and publication costs	—	24,246	24,246	39,531
Publicity and dissemination	—	41,127	41,127	72,515
Other costs	—	—	—	276
Support costs (note 3)	—	100,575	100,575	105,680
	<u>—</u>	<u>723,032</u>	<u>723,032</u>	<u>897,399</u>
2018 Total funds	<u>4,618,056</u>	<u>3,072,653</u>	<u>7,690,699</u>	<u>7,522,045</u>
2017 Total funds	<u>4,308,345</u>	<u>3,213,700</u>	<u>7,522,045</u>	

During 2015/16 the charity received funding from the then Department of Health for the commissioning of local authorities to carry out pilot studies in respect to Direct Payments to people in residential care. The cost of commissioning these pilot studies was charged against commissioning costs in the accounts for the year to 31 March 2016. In the event, certain of these studies did not take place as planned. As a consequence, and following discussions with the now Department of Health and Social Care (DHSC), the costs have been credited back in the current year as shown above. Following agreement with the DHSC, the funding received by the charity has been redirected towards a project that provided direct brokerage support to local health and care services in areas subject to CQC reviews. This has been reflected as a transfer between the relevant restricted funds as shown in note 13 to these financial statements.

Notes to the financial statements 31 March 2018

3. Support costs

	Business, Development and Delivery (BDD) £	Knowledge services and Evidence (including NCCSC) £	Hosted Services £	2018 Total funds £	2017 Total funds £
Staff costs	836,956	688,213	10,217	1,535,386	1,020,355
Premises costs	101,385	78,010	53,625	233,020	162,611
Office costs	29,951	24,441	2,195	56,587	47,731
Electronic access and publication costs	3,447	2,839	—	6,286	12,684
Publicity and dissemination costs	45,879	37,783	—	83,662	76,584
Governance costs (excluding staff costs) (note 4)	54,210	44,643	—	98,853	103,082
Other costs	104,478	82,508	34,538	221,524	135,390
	1,176,306	958,437	100,575	2,235,318	1,558,437

In relation to Hosted Services, support costs are allocated based on the terms of the appropriate written agreement with the Hosted Service. In relation to other charitable activities, support costs are allocated on the basis of the numbers of staff working in each area.

Other costs include the net interest charge on the charity's defined benefits pension scheme of £160,000 (2017 – £144,000) (see note 16).

4. Governance costs

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Legal and professional fees	19,749	—	19,749	19,907
Trustees' expenses, payments to trustees and other governance and organisational related costs, including staff costs	84,754	—	84,754	95,060
Co-production Network costs	32,872	—	32,872	24,893
2018 Total funds	137,375	—	137,375	139,860
2017 Total funds	139,860	—	139,860	

The above governance costs include £38,522 in relation to staff costs (2017 - £36,778).

Notes to the financial statements 31 March 2018

5. Net expenditure for the year

This is stated after charging (crediting):

	2018 Total funds £	2017 Total funds £
Staff costs (note 6)	5,573,179	5,181,023
Auditor's remuneration		
. Statutory audit services		
.. Current year	22,800	22,800
.. Previous year	(3,051)	(3,193)
Other services:	1,348	—
Depreciation	96,659	82,770
Operating lease rentals	477,948	365,767

6. Employees and staff costs

Staff costs during the year were as follows:

	2018 £	2017 £
Wages and salaries	3,144,799	3,210,347
Social security costs	325,663	348,935
Other pension costs	728,748	492,657
FRS 102 pension charge (note 16)	302,000	79,000
	4,501,210	4,130,939
Payments to agency staff and consultants	604,548	774,719
Other staff related costs	237,485	275,365
Redundancy payments	229,936	—
	5,573,179	5,181,023

Included within wages and salaries are fees paid by SCIE to consultants who are treated as employees for tax purposes but are not SCIE employees as defined by employment law and thus are not included within the average number of employees in the table below.

Payments to agency staff during the period reflect the need to have personnel in post in order to progress the work of SCIE. Other staff related costs include expenditure in respect to staff training and reimbursed out-of-pocket expenses.

The average number of employees during the period, analysed by function, was as follows:

	2018 No.	2017 No.
Charitable activities		
. Business, Development & Delivery (BDD)	34	32
. Knowledge and Evidence	28	33
. Hosted services	3	6
Governance	1	1
	66	72

6. Employees and staff costs (continued)

The number of employees who earned £60,000 per annum or more (including taxable benefits but excluding employer pension contributions) during the year was as follows:

	2018 No.	2017 No.
£60,001 - £70,000	5	4
£70,001 - £80,000	2	2
£90,001 - £100,000	2	2
£140,001 - £150,000	1	1

Contributions were made to a defined benefits pension scheme in respect to all the above employees.

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive and Evidence, the Director of Operations and the Director of Business Development and Delivery. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £435,654 (2017 - £429,804).

7. Payments in relation to trustees

In accordance with the charity's memorandum and articles of association, the Chair of the trustees was paid £26,776 (2017 - £30,300) during the year for services undertaken in the administration of the charity. Two other trustees were paid a total of £12,000 (2017 - one trustee was paid £8,400) on the same basis. The payment for such services has been authorised by the Charity Commission.

Out of pocket travelling and subsistence expenses totalling £4,302 (2017 - £5,601) were reimbursed to 8 (2017 - 10) trustees during the year.

The charity has purchased insurance to protect it from any loss arising from the neglect or defaults of its trustees, employees and agents and to indemnify the trustees or other officers against the consequences of any neglect or default on their part. The insurance premium paid by the charity during the year totalled £6,903 (2017 - £6,757) and provides cover of up to a maximum of £2 million (2017 - £2 million).

The charity made payments of £nil (2017 - £4,113) to the Association of Directors of Adult Social Services (ADASS) during the year. These payments related to the provision of services at arm's length from which no trustee or senior executive benefited. To ensure full transparency, it is confirmed that Peter Hay, Tony Hunter, David Archibald and Annie Hudson are members of ADASS.

SCIE hosts the central team for the Think Local Act Personal (TLAP) partnership and also provides back office services such as facilities, finance and HR support. The funds are provided for TLAP by DHSC and details of the funds movement is provided in note 13. Alex Fox is a board member of the TLAP partnership.

Notes to the financial statements 31 March 2018

8. Taxation

SCIE is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

SCIE is registered for VAT but is partially exempt and so only able to recover a proportion of its input tax.

9. Tangible fixed assets

	Unrestricted funds			Restricted funds	Total £
	Computer and IT equipment £	Office furniture and fittings £	Leasehold improve - ments £	Computer and IT equipment £	
Cost					
At 1 April 2017	126,351	75,681	213,701	37,740	453,473
Additions	—	—	277,756	—	277,756
Disposals	—	—	(213,701)	—	(213,701)
At 31 March 2018	<u>126,351</u>	<u>75,681</u>	<u>277,756</u>	<u>37,740</u>	517,528
Depreciation					
At 1 April 2017	108,287	75,681	142,468	37,740	364,176
Charge for year	11,537	—	85,122	—	96,659
On disposals	—	—	(213,701)	—	(213,701)
At 31 March 2018	<u>119,824</u>	<u>75,681</u>	<u>13,889</u>	<u>37,740</u>	247,134
Net book values					
At 31 March 2018	<u>6,527</u>	<u>—</u>	<u>263,867</u>	<u>—</u>	270,394
At 31 March 2017	<u>18,064</u>	<u>—</u>	<u>71,233</u>	<u>—</u>	89,297

10. Debtors

	2018 £	2017 £
Prepayments	218,932	155,822
Rent deposit	116,890	45,721
Fees and other income receivable	1,185,913	505,501
	<u>1,521,735</u>	<u>707,044</u>

11. Creditors: amounts falling due within one year

	2018 £	2017 £
Expense creditors	365,350	212,103
Taxation and social security	280,297	241,247
Redundancy costs	199,570	—
Accruals	349,107	646,875
Deferred income (note 12)	147,303	40,693
	<u>1,341,627</u>	<u>1,140,918</u>

12. Deferred income

	2018 £	2017 £
Balance at 1 April 2017	40,693	173,222
Income received in advance	147,303	40,693
Released to statement of financial activities	(40,693)	(173,222)
Balance at 31 March 2018 (note 11)	147,303	40,693

Deferred income comprises funding received in advance from government and other agencies.

13. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of grants and funding held to be applied for specific purposes:

	At 1 April 2017 £	Income £	Expenditure			31 March 2018 £
			Direct costs £	Support costs £	Transfers £	
DHSC Commissions						
Digital learning	—	600,273	(437,231)	(163,042)	—	—
Ensuring Stability	—	568,000	(456,207)	(111,793)	—	—
Integration	—	540,000	(378,000)	(162,000)	—	—
Prevention	—	135,000	(96,204)	(38,796)	—	—
Brokerage	—	90,294	(143,694)	(61,600)	115,000	—
Better Care Fund	—	273,282	(202,163)	(71,119)	—	—
PRU	—	12,300	(12,300)	—	—	—
Direct Payments	47,768	—	(136,097)	(68,865)	(115,000)	—
Think Local Act Personal (TLAP)	326,978	675,357	(622,457)	(100,575)	—	279,303
Supporting Each Other Equals Power	—	80,515	(24,072)	—	—	56,443
Curate Arts Practice	—	21,522	(21,522)	—	—	—
Post Diagnosis Support Hub	37,100	—	(37,100)	—	—	—
	411,846	2,996,543	(2,294,853)	(777,790)	—	335,746

See note 2 to these financial statements for an explanation of the transfers shown above.

The specific purposes for which the funds were to be used are as follows:

DHSC Commissions

The Department of Health and Social Care (DHSC) provided funds to enable SCIE to continue to support DHSC policy development and sector led improvement through the development of guidance, products and services that support safe, high quality services. The commission includes:

13. Restricted funds (continued)

- ◆ **Digital learning.** The DHSC provided funds to maintain our existing work on topics and policy priorities such as leadership, older people, and carers and provide social care TV films, E-Learning and digital resources to support the dissemination and adoption of good practice.
- ◆ **Ensuring Stability.** The DHSC provided funds to maintain the provision of Social Care Online which is SCIE's most comprehensive searchable database of information and research on social care and social work. It also funded the development of digital tools and resources to support improvement.
- ◆ **Integration.** This project resulted in a report presenting the findings from a programme of scoping research and engagement to better understand what excellent integrated health and social care should look like in 2020; to test out the Integration Standard with national stakeholders and local areas; and to provide feedback and support for further development of the standard.
- ◆ **Prevention.** This fund has supported the development of a prevention library which is a single bank of evidence for preventive interventions in care and support to improve the way evidence is used and accessed. This resource was launched alongside other DHSC commissioned implementation support tools for the Care Act.

Brokerage

The project provided independent brokerage support to local health and care services in areas subject to CQC reviews. This enabled the summits to be well planned, and attended at short notice and supported planning and facilitation to ensure that a consensus is built amongst systems leaders on agreed actions.

Better Care Fund

SCIE supported the development of integrated working through the dissemination of good practice through masterclasses, webinars, and the production of good practice.

PRU

The aim of this project was to contribute to the creation of a policy and it now supports that function.

Direct Payments

This fund from the Department of Health and Social Care is to pilot the provision of direct payments to people in residential care.

Think Local Act Personal (TLAP)

The Think Local Act Personal partnership is comprised of over 30 national and umbrella organisations representing the broad interest in personalisation and community-based support. SCIE hosts the central team and also provides back office services such as facilities, finance and HR support. The funds are provided by DHSC.

13. Restricted funds (continued)

Supporting Each Other Equals Power

Funds have been provided by the Big Lottery to look into issues of exclusion, loneliness and insufficient support for people with learning difficulties

Curate Arts practice

The Baring Foundation provided funds to curate examples of arts practice in social care throughout SCIE's resources

Post Diagnosis Support Hub

In the past few years, the emphasis on helping people with dementia has focused on early diagnosis. Evidence is now emerging that whilst diagnostic rates have improved, support and information on what to do afterwards has not. SCIE has been funded by the Local Government and Care Partnerships to build a new central repository of information on best practise for health and social care commissioners to develop better local services.

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds		Total 2018 £
		General fund £	Tangible fixed assets fund £	
Fund balances at 31 March 2018 are represented by:				
Tangible fixed assets	—	—	270,394	270,394
Net current assets	335,746	3,214,392	—	3,550,138
Pension liability	—	(4,327,000)	—	(4,327,000)
Total net assets	335,746	(1,112,608)	270,394	(506,468)

15. Leasing commitments

Operating leases

At 31 March 2018, the charity had total commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2018 £	2017 £
Operating lease payments which fall due:		
Within one year	389,632	354,494
Between two and five years	1,948,160	—
Over 5 years	129,877	—
	2,467,669	354,494

16. Pension commitments

The charity operates a pension scheme providing benefits based on final pensionable pay. The assets of the scheme are held separate from those of the charity, being invested with the Essex County Council Pension Scheme. The contributions are determined on the basis of triennial valuations by a qualified actuary using the projected unit method.

16. Pension commitments (continued)

The most recent triennial valuation at 31 March 2016, showed that the market value of the scheme's assets were £4,993 million and that the actuarial value of those assets represented 89% of the benefits that had accrued to members, after allowing for expected future increases in earnings. The principal assumptions made were that the investment returns would be 6.4% per annum, the discount rate would be 5.1% per annum and that salary increases would average 3.9% per annum after 31 March 2020. For the three years to 31 March 2020, the assumed salary increases would be in line with the Consumer Price Index assumption, currently 2.4% per annum. No allowance was made for possible discretionary increases in pensions beyond those prescribed in the scheme rules. The next formal valuation is at 31 March 2019.

Trustees receive regular reports on the pension scheme and monitor its performance. The board has agreed a policy of building a reserve to meet its potential future liabilities.

FRS 102

Financial Reporting Standard 102 (FRS 102) requires the surplus or deficit on the Scheme as at 31 March 2018, calculated in accordance with the requirements of FRS 102, to be included on the balance sheet. For the purpose of FRS 102, the assets of the scheme have been taken at market value and the liabilities have been calculated by a qualified independent actuary.

In order to assess the actuarial value of the charity's assets and liabilities as at 31 March 2018, the actuaries have rolled forward the actuarial value of the assets and liabilities at 31 March 2017.

The major assumptions used by the actuary in preparing the FRS 102 figures were:

	2018 % per annum	2017 % per annum
Rate of increase in salaries	3.8	4.2
Rate of increase in pension payments	2.3	2.7
Discount rate	2.55	2.8
Rate of Inflation - CPI	2.3	2.7

The mortality assumptions used were as follows:

	2018 years	2017 years
Longevity at age 65 for current pensioners		
. Men	22.2	22.1
. Women	24.7	24.6
Longevity at age 65 for future pensioners		
. Men	24.4	24.3
. Women	27.0	26.9

16. Pension commitments (continued)

FRS 102 (continued)

The net movement in the FRS 102 liability during the year was:

	2018 £'000s	2017 £'000s
Net deficit in scheme at 1 April	(5,757)	(3,973)
Service cost	(829)	(561)
Net interest	(154)	(138)
Administration expenses	(6)	(6)
Employer contributions	527	482
Re-measurement of the defined liability	1,892	(1,561)
Net deficit in scheme at 31 March	(4,327)	(5,757)

Total expenditure recognised in the statement of financial activities (SOFA) was:

	2018 £000s	2017 £000s
Service cost	(829)	(561)
Net interest on the defined liability	(154)	(138)
Administration expenses	(6)	(6)
Total expenditure recognised in SOFA	(989)	(705)
Employer contributions	527	482
FRS 102 charge	(462)	(223)

The net gain (loss) recognised in the re-measurements in other comprehensive income was:

	2018 £000s	2017 £000s
Return of fund assets in excess of interest	1,167	2,431
Experience gains on the defined benefit obligation	—	945
Other actuarial gains (losses)	—	(683)
Change in demographic assumptions	—	279
Changes in financial assumptions	725	(4,533)
Remeasurement of the defined liability	1,892	(1561)

Asset and benefit obligation reconciliation for the year to 31 March 2018:

	2018 £000s	2017 £000s
Opening defined benefit obligation	23,563	19,172
Current service cost	798	561
Past Service costs incl curtailments	31	
Interest cost	655	706
Contributions by scheme participants	171	181
Change in financial assumptions	(725)	4,533
Experience loss on defined benefit obligation	—	(945)
Benefits paid	(496)	(366)
Change in demographic assumptions	—	(279)
Closing defined benefit obligation	23,997	23,563

Notes to the financial statements 31 March 2018

16. Pension commitments (continued)

FRS 102 (continued)

The above reconciliation includes the following amounts arising from wholly unfunded liabilities.

Unfunded benefit obligation reconciliation for the year to 31 March 2018:

	2018 £000s	2017 £000s
Opening defined benefit obligation	90	85
Interest cost	2	3
Change in demographic assumptions	—	(4)
Change in financial assumptions	(1)	12
Experience gain on defined benefit obligation	—	(2)
Benefits paid	(4)	(4)
Unfunded scheme liabilities at 31 March	87	90

Reconciliation of opening and closing balances of the fair value of the charity's share of the scheme assets:

	2018 £000s	2017 £000s
Fair value of scheme assets at 1 April	17,806	15,199
Interest on assets	501	568
Return on assets less interest	1,167	2,431
Other actuarial losses	—	(683)
Contributions by employer	527	482
Contributions by fund participants	171	181
Administration expenses	(6)	(6)
Benefits paid	(496)	(366)
Fair value of scheme assets at 31 March	19,670	17,806

The charity's share of the assets in the scheme and the expected rates of return were:

	%	Value at 31 March 2018 £'000	%	Value at 31 March 2017 £'000
Equities	66%	12,942	68%	12,161
Government bonds	7%	1,336	4%	674
Other bonds	4%	721	4%	724
Property	9%	1,819	10%	1,732
Cash	4%	720	3%	536
Alternative assets	7%	1,344	7%	1,188
Other managed Funds	4%	788	4%	791
Total market value of assets		19,670		17,806

16. Pension commitments (continued)

FRS 102 (continued)

Amounts for the current and previous four periods are as follows:

	31 March 2018 £'000s	31 March 2017 £'000s	31 March 2016 £'000s	31 March 2015 £'000s	31 March 2014 £'000s
Fair value of assets	19,670	17,806	15,199	14,641	12,657
Present value of scheme liabilities	(23,997)	(23,563)	(19,172)	(19,303)	(16,024)
Deficit in scheme	(4,327)	(5,757)	(3,973)	(4,662)	(3,367)
Experience adjustment on scheme assets	1,167	2,431	146	991	523
Percentage of scheme assets	5.9%	13.7%	1.0%	6.8%	4.1%
Experience adjustment on scheme liabilities	—	945	1	(2)	1,504
Percentage of scheme liabilities	0.0%	4.0%	0.0%	(0.0%)	9.4%

Contributions

The total contributions payable by the employer in the year, were £529,178 (2017 - £492,657). At 31 March 2018, there was £nil outstanding amount due (2017 - £nil).

The best estimate of contributions to be paid by the charity to the scheme for the year ending 31 March 2019 is £494,000