

CHARITY NO: SC026076

COMPANY NO: SC173232

**WHO CARES? SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

WHO CARES? SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

	PAGE
Reference and Administrative information	1
Report of the Trustees	2-11
Independent Auditor's Report	12-14
Statement of Financial Activities	15
Balance Sheet	16
Cashflow Statement	17
Notes to the Financial Statements	18-33

WHO CARES? SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Ryan McCuaig (Chair)
Megan Sutherland (Vice
Chair)
Alicia Santana
Carmel Jacob
David Middleton
Euan Haggerty
Ian Price
Jen Royston
Lee Davidson
Seonag Mackinnon
Sarah-Jane Linton
Shaun Brittain
Trevor Hillman

Senior Management

Brian Houston – Director of Operations
Claudia Macdonald – Director of Influencing
Kevin Browne-MacLeod – Director of Membership
Marie-Claire Jones – Director of Fundraising and
Development

Principal Office

Oswald Chambers
5 Oswald Street
Glasgow
G1 4QR

Charity Number:

SC026076

Company Number:

SC173232

Independent Auditors

Wylie & Bisset (Audit) Ltd
168 Bath Street
Glasgow
G2 4TP

Bankers

Clydesdale Bank plc
20 Waterloo Street
Glasgow
G2 6DB

Solicitors

MacRoberts
60 York Street
Glasgow
G2 8JX

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply 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 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland.

The legal and administrative information on page one forms part of this report.

Structure, governance and management

Who Cares? Scotland is a company limited by guarantee as defined by the Companies Act 2006, registered in Scotland No SC173232, and is governed by its Memorandum and Articles of Association dated 6th December 2012. It is a registered charity with the Office of the Scottish Charity Regulator, number SC026076.

Detailed below are those who served as trustees during the year ended 31 March 2020 or subsequently:

Alicia Santana
Anna Fowlie (resigned 30.06.20)
Carmel Jacob (appointed 21.02.20)
Caron Bell (resigned 21.02.20)
David Middleton (appointed 21.02.20)
Elizabeth Delaney (resigned 21.02.20)
Euan Haggerty
Ian Price
Jen Royston (appointed 21.02.20)
Lee Davidson
Megan Sutherland
Ryan McCuaig
Sarah-Jane Linton
Seonag MacKinnon
Shaun Brittain (appointed 21.02.20)
Trevor Hillman (appointed 21.02.20)

Recruitment and appointment of new directors

New directors are appointed by a majority vote of existing board members at board meetings and their appointment is ratified at the AGM. New board members are selected and recommended to the existing board members following a selection process and skills audit, ensuring that the range of skills needed for the organisation to achieve its strategic objectives are in place.

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

Induction and training of new directors

All potential board members are required to demonstrate the necessary skills, competencies and values to undertake the task, which is assessed through an application process and skills audit prior to selection. They are recruited on the basis that their skills and expertise will be utilised in the furtherance of the charity's objectives. Board members are also required to demonstrate a willingness to undertake training to assist them in fulfilling the range of duties and responsibilities of a Director. Board induction includes information on the legal obligations under charity and company law of Directors, the Memorandum and Articles of Association, the decision-making process, the Strategic Plan and recent financial performance of the organisation. During induction, they meet key members of staff. Training is an ongoing component of Board membership, within the context of changing regulatory and contractual frameworks.

Organisation

The Board of Directors administers the charity on behalf of its members. The Board meets no less than four times in each calendar year. There are subcommittees covering Finance and Human Resources, and Policy, Practice and Learning which meet when required, but no less than four times per calendar year each. Additionally there is a Recruitment and Development Group which meets when required, to consider the recruitment and development needs of the board. The Board will establish new committees as and when appropriate to provide assistance and advice to the Board and the Chief Executive. The Chief Executive is appointed by the Board to manage the day to day operation of the charity.

To facilitate effective operation, the Chief Executive has delegated authority, within terms of delegation approved by the Board, for operational matters including finance, employment, service delivery, fundraising, campaigning and development.

Management Team

The senior management team is headed by the Chief Executive. Duncan Dunlop was the CEO until August 2020. The Senior Management Team are considered to be the Key Management Personnel and comprises

The CEO is responsible for the overall delivery of the strategic plan and strategic development.

Brian Houston, Director of Operations, one of two directors responsible for the Rights strategic objectives and outcomes. Brian has oversight of our advocacy work and local participation work within the South and West region and supports 4 Regional Teams. Brian also leads on our HR and Workforce Development requirements.

Claudia Macdonald, Director of Influencing, responsible for the Influencing strategic objectives and outcomes. Claudia has oversight of all our Policy, National Corporate Parenting Training and Education activity, Campaigning, Public and Parliamentary Affairs, the 1000 Voices contract, with the Independent Care Review and national participatory research work. Claudia also has oversight of all our advocacy work and local participation work within the North and East region and supports 4 Regional Teams. Claudia also oversees our Finance team.

Marie-Claire Jones, Director of Fundraising and Development, responsible for the Pioneering objectives and outcomes which support organisational development. Marie-Claire has oversight of Fundraising; Business Support, Communications and the Impact

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

Measurement team.

Kevin Browne-MacLeod, Director of Membership, responsible for the Belonging strategic objectives and outcomes. Kevin has oversight of our National Membership program, Summer Camp, Lifelong Opportunities (Employment) and our representative body of members, The Collective.

Staffing Remuneration

Salaries are set by the CEO, with revisions to staffing pay structures overseen by the Finance and Human Resources Committee and ratified by the Board.

This year, the organisation implemented a pay review for staff, following external support to benchmark salaries against other Third Sector organisations. The process determined that while the organisation pays above average for its roles, some changes were required to standardise the salary scales, by moving all staff into one of five pay grades. All staff received a small uplift as these changes were implemented.

Annual cost of living awards and increments are proposed by the Finance and Human Resources Committee and ratified by the Board. In this financial year this uplift was 2%.

Volunteers

The organisation is developing its use of volunteers who in the main come from our Friends network and Alumni members and through dedicated recruitment channels to our Communities That Care project in Renfrewshire. They assist with the running of clubs and groups, at Care Experienced Week, our Christmas Dinners and other events throughout the year.

Aims and Objectives

This year Who Cares? Scotland entered into the second year of its five-year strategic plan, representing a bold and ambitious journey to secure a lifetime of equality, respect and love for all Care Experienced people in Scotland.

During this journey, we continue to focus on the building blocks of Who Cares? Scotland: **belonging, authenticity, stability and determination**. These are not just words; these are pillars holding us to account to the whole care experienced population.

The strategy has four key strategic objectives, which are further supported by a range of sub-objectives, actions and measures, progress against which is tracked every quarter on our bespoke monitoring system.

- **RIGHTS** – We will support Care Experienced children and young people from across Scotland to claim their rights.
- **BELONGING** – We will create opportunities with Care Experienced people to connect with one another, understand their identity and build a strong sense of self and belonging to the care family.
- **INFLUENCING** - We will support Care Experienced people to be active in positively influencing their personal, social and political world in Scotland and beyond.
- **PIONEERING** - We will lead an ethical organisation with Care Experience at its heart.

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

Achievements and Performance

This year has been a significant one for Who Cares? Scotland, at a time when the issue of care has been firmly in the public and political spotlight, and as the Independent Care Review has been working towards its conclusion in February 2020. Within this context, we have continued to make progress against our strategic plan, and in pursuit of our vision of a lifetime of equality, respect and love for Care Experienced people.

We've continued to carry out strong lobbying of the Scottish Government; the Commissioner for Children and Young People, and the Independent Care Review to recognise the importance of independent advocacy that is not limited to those 26 and under, but that is available to Care Experienced people of all ages. Our work on this was validated by the publication of The Promise, following the conclusion of the Independent Care Review, which stated: "Care Experienced children and adults must have the right and access to independent advocacy, at all stages of their experience of care and beyond. Independent advocacy organisations must be commissioned to ensure that advocacy is structurally, financially and psychologically separate from statutory organisations and service providers."

We have continued to engage the Scottish Government on this issue particularly in relation to their commitment to provide advocacy for all children going through the Children's Hearing System. We are continuing to deliver advocacy and participation services in 30 of 32 local authorities.

Our influencing work continues to have significant impact. We delivered our We Don't Have To Wait report to the First Minister at our Rights and Respect event in June. Based on advocacy information and intelligence gathered over 40 years, it made a case for demand-led advocacy rather than resource-led advocacy. We secured significant media interest as a result of this event. Our report made a series of asks for action from the Scottish Government which were later confirmed in the Program For Government. Notably, this included the removal of the upper age limit on the Care Experienced bursary, setting a precedent that support for Care Experienced people should not end at the age of 26.

Additionally, our policy and lobbying work continued to influence changing practice regarding brothers and sisters as part of our Stand Up for Siblings initiative. We supported Care Experienced people to give evidence to parliamentary committees on topics including restraint and sibling separation in forums including Justice Committee for the Children (Scotland) bill; Education and Skills Committee for the Disclosure (Scotland) Bill; Equalities and Human Rights Committee on Children (Equal Protection From Assault) (Scotland) Bill and Age of Criminal Responsibility Bill. We have also continued to provide a response to the consultation on incorporation of the UNCRC into Scottish law.

The Corporate Parenting Training that Who Cares? Scotland developed and has delivered for the past 9 years, (funded by the Scottish Government) has continued, and we have been successful in delivering work for the Scottish Funding Council to provide Corporate Parenting Training and support to Further and Higher Education institutions. This represented our fourth grant from the Scottish Funding Council. We also continued to support the work of the Independent Care Review through the 1000 Voices contract, enabling 1000 Care Experienced people to share their experiences with the Review.

Our National Membership program continued to develop, with close to 2,700 members now signed up. We've continued to deliver our ever-improving local and national events

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

for our members to participate in, including Care Day; Time to Shine Festival; Care Experienced Week; the Love Rally; Summer Camp and Christmas Dinner. This year we were pleased to see two local authorities picking up on our model for Christmas Dinner, and putting these on locally for members in Aberdeen and Inverness.

The development of Champions Boards across Scotland, funded by Life Changes Trust is ongoing, as is our provision of training to 500 trainee Children's Panel members across Scotland. Once again, we sent two young people to Harvard Summer School in summer 2019 as part of our commitment to promoting better educational outcomes for Care Experienced learners.

Our National Representative Group - known as the Care Collective has continued to provide the public face of our influencing activity including at our Rights and Respect Event; in Calling for love to be part of the Care System at Summer Camp; in walking with 750+ people through the streets of Glasgow at our Love Rally, and in a wide range of media outputs and stories.

Care Experienced voice remains at the heart of all our work and we are proud to have empowered and engaged members who are able to speak on behalf of their peers at conferences, formal government committees, and in the media – sharing their stories and campaigning.

We employ 32 Care Experienced staff, accounting for 25% of our workforce overall, and we continue to work towards a strategic target of 30%. Care Experienced voice also continues to be at the heart of our governance, with both our Chair and Vice Chair having lived experience of the care system, along with four additional trustees.

Although our funding portfolio remains diverse, we encountered challenges this year linked to adverse publicity. We provided a comprehensive response, notifying OSCR and commissioning an independent review to ensure that appropriate action could be identified and implemented, and to give confidence to our funders and supporters. This matter is now closed and both OSCR and our funders have been satisfied by all actions we've taken, and at no time has an external inquiry been opened. Despite this challenge, our donor base has continued to grow, particularly those donors who give to us by direct debit each month. We also had a total of 551 walkers taking part in the Kiltwalk and raising money for us, and we had tremendous support for our Christmas Appeal.

We continue to be grateful for the support of our funders including Scottish Government; Local Authorities; Scottish Funding Council; Life Changes Trust; Esme Fairbairn; The National Lottery Community Fund; Queen's Young Leaders administered by Comic Relief; RS Macdonald; Robertson Trust; STV Appeal; William Grant Foundation; Nineteen Eighty Nine Charitable Trust; Paul Hamlyn Foundation; Baillie Gifford Foundation and Swire Charitable Foundation.

Throughout this year, our commitment to our vision has never wavered. We are proud of the changes we are helping to secure in Scotland. We hope the ripples will be felt globally and we will do all we can to influence change, both nationally and internationally.

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

Plans for the Future

Now that the Independent Care Review has concluded and will be moving into implementation phase, our focus will be on ensuring that the ambitions detailed in The Promise are realised in full, and in particular the statement that access to advocacy support should be lifelong in nature, and financially and psychologically independent from statutory organisations and service providers.

We will provide advocacy to children and young people in the Children's Hearing System, and will embrace and champion the standard for advocacy outlined in the National Practice Model.

We will further develop our National Membership programme, particularly in developing more activity at local level, and we will explore further opportunities to make Who Cares? Scotland more democratic and member-led.

We will work with our partners and key stakeholders to realise the opportunity offered by a public education campaign to shift public attitudes and reduce the discrimination felt and experienced by Care Experienced people in their communities.

We will continue to develop our unrestricted funding base to support the future development of the organisation, and we will move into a new office space that is fit for the needs of our growing organisation.

We will continue to support our staff through developing their skills.

Risk Management

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Board has delegated responsibility to the Finance and Human Resources & Policy, Practice and Learning Committees for this task and receives regular reports, as well as seeking assurance that systems are in place to ensure the awareness of risk is embedded in our planning and operations. The Board has received reports and is satisfied that systems are in place to mitigate our exposure to major risk.

The organisation has a risk register which is reviewed annually with key risks and mitigating measures identified. These fall under the headings of Reputation Risk; Operational Delivery; Information Technology; Financial Management; Human Resources; Physical Resources and

Strategic Planning. The board is satisfied that the Risk Register and associated Business Continuity Plan provide a comprehensive approach to risk management in the charity.

Covid 19

As the end of the financial year approached, the charity had to take a series of swift actions in response to Covid 19. Firstly, our entire workforce was moved to home working to meet the government's guidance to limit the spread of the virus. At the same time, we recognised that the impending crisis was likely to have additional and specific impact on those who may not have family networks to rely upon for support, and that we would have a key role to play in providing support.

Very quickly, we pivoted our entire organisation to providing an emergency response to the crisis by launching a National Covid Helpline for Care Experienced people through which we could offer emotional support, a friendly voice on the end of the phone, and access to financial aid for those who facing hardship as a result of the pandemic. In parallel, we updated our constitution with OSCR, in light of our new activity, which was voted through in a special resolution by our members.

As well as launching our helpline, we have proactively reached out to thousands of members

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

that we already hold relationships with, to ensure that anyone in need of support as a result of Covid 19, could access it. Our advocacy and participation work has continued, albeit in a virtual space making use of telephone support and virtual group activity. The need for advocacy in this moment has been critical, as we have learned of rights infringements daily, specifically linked to the response to limiting the spread of the virus. From placements being ended abruptly, to children in residential children's homes being restricted to their bedrooms, our role to speak up on their behalf has never been as critical.

Additionally, we have developed new, innovative offers of connection and participation including our first ever 'Digifest', for those who are isolated, in a bid to tackle the impact on mental health that is developing against the backdrop of the pandemic. Our network of volunteers has played an important role in our digital activity, running clubs, groups and daily connection sessions for our members online.

Our staff have quickly adapted to these unprecedented challenges and in some cases have taken on a completely different role in the organisation to meet the needs of our Care Experienced community. It was important to us not to furlough our staff during this period, as to do so we would be removing relationships from Care Experienced people at a time when everyone is relying on relationships with those they trust, to stay safe, connected and supported. However, in order to retain our workforce in full, we have had to fundraise intensely.

Our income profile is traditionally diverse, with more than half coming from our contracted work with local authorities and care providers. The rest comes from a range of sources, with a particular emphasis on unrestricted fundraised income from individual donors, community fundraising and events. The impact of Covid 19 meant that around £90,000 we had anticipated we would raise from community fundraising sources, would now not be realised.

In order to ensure all staff could be secured for the year, we launched a fundraising campaign with our donor base and our existing network of trusts and foundations. We were grateful to benefit from substantial support from Scottish Government, to staff and deliver our helpline, and distribute financial aid to those in crisis. Additional funding was secured from Third Force Resilience Fund to ensure we could meet our payroll costs for staff who might otherwise have been at risk, due to loss of fundraised income linked to Covid. Over a period of eight weeks, we were able to raise more than £800,000. Loss of fundraised income which would have been raised through community fundraising and mass participation events has now been recouped through other sources and financially, we are secure for the year ahead.

At this point we do not consider that Covid will have an impact on our reserves, or indeed our ability to add to our reserves at the end of the year, as we would traditionally do.

That said, the funding landscape beyond Covid 19 remains unclear and we are still required to secure funding for next year and beyond. It will therefore continue to be a priority this year to secure multi-year project funding. Given the impact of Covid on our funders is not yet known, we will also consider the structure of our organisation in parallel with our fundraising activity, to ensure we continue to be financially sustainable in future years.

In the meantime, we will continue to provide our traditional work of advocacy, participation, membership, employment support and influencing activity – making use of digital and virtual platforms, while advice remains that we are not present in the same space. We will continue to follow guidance from the Scottish Government with regards to moving back to office working, and when we do this, we will take necessary steps to ensure our offices are socially distanced. Mitigation of risk will be identified through comprehensive risk assessment and measures are likely to include distanced workstations, and staggered rotas which allow only a limited number of staff in the office at any one time.

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

Looking beyond the critical moment Care Experienced people are in as a result of the pandemic, there is a spotlight on care right now following the conclusion of the Independent Care Review. Who Cares? Scotland has continually championed the need for change and created platforms and opportunities for Care Experienced people to be connected with decision-makers and those with the power to change policy, practice and legislation.

As soon as the current restrictions are lifted, the Scottish Government is likely to resume its plan to implement the recommendations of The Promise. It is imperative that we are alongside that process, to ensure recommendations are implemented in full and to maximum effect. We will continue to provide a platform for Care Experienced people, at this once in a generation moment for change.

If our response to Covid has shown us anything, it is that we are adaptable and our people are our greatest asset and will always respond in an agile, flexible way in order to meet the needs of our community.

Financial Review

Results for the Year

From incoming resources of £4,847,162 a surplus of £6,065 has been generated. This surplus has been added to general reserves to strengthen the organisation's finances and continue our progress to meeting our reserves target.

Reserves Policy

The Board of Directors recognises the need to hold reserves in order to provide the necessary working capital to carry out our activities and to provide protection against adverse financial circumstances in the future. As at 31 March 2020, general reserves were £561,245. The directors have committed to increasing the reserves target to £708,000 which would represent 8 weeks running costs, taking account for growth, with a reserves policy to increase the target to represent 12 weeks running costs thereafter.

Principal Funding Sources

The directors gratefully acknowledge grants and income received of £4,847,162 (2019: £4,675,971) and record their thanks to funders, staff and volunteers for their support. In addition to the contracts with Scotland's Local Authorities, we are also grateful to the Life Changes Trust and Scottish Government Children, Young People and Families Early Intervention Fund.

Employees

We have a valuing diversity and equal opportunities policy in place to ensure that no job applicant, volunteer or member of staff receives less favourable treatment than others on the grounds of disability, race, nationality, religion, sex, age, marital status, sexuality or responsibility for dependents. This covers recruitment, training, career development and promotion. All employees have access to the same opportunities. However, we also recognise the substantial disadvantages that can be experienced by those with Care Experience. Our approach to valuing diversity also seeks to ensure that Care Experienced people do not receive less favourable treatment and indeed further seeks to take positive action for these individuals by way of specific and ring fenced opportunities, in relation to recruitment, training, career development and promotion.

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

Staff Involvement

We have a Joint Staff Consultative Committee (JSCC) which is a representative group of staff from across the organisation that we work with in relation to all aspects of organisational development and review. Staff are consulted about policy and procedural changes.

Health and Safety

Our commitment to a positive health and safety culture continues and our Health and Safety procedures are continually reviewed and added to, to ensure a safe working environment for service users and staff. Furthermore, we have engaged the services of a specialist Health & Safety adviser and will act on their recommendations.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Who Cares? Scotland for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2020

Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the trustees on and signed on their behalf by:



Name: Ryan McCuaig

Date: 24/08/20

WHO CARES? SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2020

Opinion

We have audited the financial statements of Who Cares? Scotland (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 2020, 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;
- have been prepared in accordance with the requirements of the Companies Act 2016; Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

WHO CARES? SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2020

Other information

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

WHO CARES? SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2020

In preparing the financial statements, the trustees 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 trustees either intend to liquidate the charity 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 under the Companies Act 2006 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at 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 charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jenny Simpson (Senior Statutory Auditor)

Date: 24 August 2020

For and on behalf of Wylie & Bisset (Audit) Ltd, Statutory Auditor
168 Bath Street
Glasgow
G2 4TP

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

WHO CARES? SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2020 (Including an Income and Expenditure account)

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income and endowments from:							
Donations and legacies	4	311,802	-	311,802	235,223	1,306	236,529
Charitable activities	5	535,101	4,000,259	4,535,360	608,654	3,830,788	4,439,442
Total Income		846,903	4,000,259	4,847,162	843,877	3,832,094	4,675,971
Expenditure on:							
Raising funds:							
Raising donations and legacies	6	164,081	-	164,081	151,977	-	151,977
Charitable activities	8	676,757	4,000,259	4,677,016	644,782	3,832,094	4,476,876
Total Expenditure		840,838	4,000,259	4,841,097	796,759	3,832,094	4,628,853
Net income for the year		6,065	-	6,065	47,118	-	47,118
Transfers between funds		-	-	-	-	-	-
Net movement in funds		6,065	-	6,065	47,118	-	47,118
Funds reconciliation							
Total funds brought forward	16	722,306	-	722,306	675,188	-	675,188
Total Funds carried forward	16	728,371	-	728,371	722,306	-	722,306

The statement of Financial Activities includes all gains and losses recognized in the year. All income and expenditure derive from continuing activities.

WHO CARES? SCOTLAND

BALANCE SHEET AS AT 31 MARCH 2020

	Note	2020	2019
		£	£
Fixed assets:			
Tangible assets	12	65,926	90,152
Current assets:			
Debtors	13	542,942	704,058
Cash at bank and in hand	19	658,791	567,305
Total Current Assets		<u>1,201,733</u>	<u>1,271,363</u>
Liabilities:			
Creditors falling due within one year	14	<u>(539,288)</u>	<u>(639,209)</u>
Net Current assets		662,445	632,154
Net assets		<u>728,371</u>	<u>722,306</u>
The funds of the charity:			
Restricted income funds	16	-	-
Unrestricted Funds	16	728,371	722,306
Total charity funds		<u>728,371</u>	<u>722,306</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees and signed on their behalf by:



Name: Ryan McCuaig



Name: Trevor Hillman

Date: 24/08/20

Company Registration Number: SC 173232

WHO CARES? SCOTLAND

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2020

	Note	2020 £	2019 £
<i>Cash flows from operating activities:</i>			
Net cash provided/ (used in) by operating activities	18	91,486	(60,619)
<hr/>			
<i>Cash flows from investing Activities:</i>			
Purchase of property, plant and equipment		-	(23,854)
Net cash (used in) investing activities		-	(23,854)
<hr/>			
Change in cash and cash equivalents in the year		91,486	(84,473)
Cash and cash equivalents brought forward	19	567,305	651,778
Cash and cash equivalents carried forward	19	658,791	567,305

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1.Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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

(b) Funds structure

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 16.

(c) Income recognition

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 recognized 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' or 'revenue' grants, is recognized 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.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 15).

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies (continued)

(d) Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Costs of raising funds comprise the costs of raising donations and voluntary income.
- Expenditure on charitable activities includes advocacy and policy, campaigning, engagement and involvement, training and employment and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) 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.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time. The allocation of support and governance costs is analysed in note 7.

(g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are recognised and valued at historical cost. Depreciation is charged as follows:

	Basis
Office equipment	25% reducing balance
Computer equipment	25% reducing balance
Motor vehicle	25% reducing balance

(h) Debtors

Trade and other debtors are recognized at the settlement amount. Prepayments are valued at the amount prepaid.

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies (continued)

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds of the charity using the methodology set out in note 8.

(l) Operating leases

The charity classifies the property as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 5 years whilst the economic life of such equipment is normally 10 years. Rental charges are charged on a straight line basis over the term of the lease.

(m) Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(n) Financial Instruments

The charitable company has basic financial instruments, which are recorded as follows; Debt instruments are recorded at the amount recoverable and are not discounted.

(o) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

2. Legal status of the charity

The charity is a registered Scottish charity.

The 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.

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018: £nil). Expenses paid to the trustees in the year totaled £3,076 (2019: £2,572). These expenses were made up of 5 (2019: 7) trustees reimbursed for their travel expenses. Trustees waived expenses of £746 (2019: £549).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2019: none).

4. Income from donations and legacies

	2020 £	2019 £
Donations	311,802	236,529
	<u>311,802</u>	<u>236,529</u>

5. Income from charitable activities

	2020 £	2019 £
Advocacy	2,221,046	2,184,095
Policy, Campaigning, Engagement and Involvement, Education, Training and Employment	2,314,314	2,255,347
	<u>4,535,360</u>	<u>4,439,442</u>

6. Raising funds – expenditure on raising donations and legacies

	Direct Costs £	Support Costs £	Total 2020 £
Seeking donations, grants & legacies	-	164,081	164,081
	<u>-</u>	<u>164,081</u>	<u>164,081</u>

	Direct Costs £	Support Costs £	Total 2019 £
Seeking donations, grants & legacies	-	151,977	151,977
	<u>-</u>	<u>151,977</u>	<u>151,977</u>

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Raising Funds	Advocacy	Policy	Governance	Total 2020
Cost Type	£	£	£	£	£
Staff Costs	154,570	1,748,589	1,822,017	84,537	3,809,713
Travel	-	119,681	124,708	-	244,389
Volunteer	-	-	3,024	-	3,024
Premises	3,344	50,226	52,334	5,574	111,478
General and Finance	4,224	63,434	66,098	7,040	140,796
Legal & Professional	698	10,481	10,919	1,163	23,261
Communications	1,245	18,698	19,484	2,075	41,502
Depreciation	-	11,864	12,362	-	24,226
Total	164,081	2,022,973	2,110,946	100,389	4,398,389

	Raising Funds	Advocacy	Policy	Governance	Total 2019
Cost Type	£	£	£	£	£
Staff Costs	141,104	1,629,243	1,682,394	85,630	3,538,371
Travel	-	142,243	146,884	-	289,127
Volunteer	-	-	3,685	-	3,685
Premises	3,170	49,389	51,000	2,113	105,672
General and Finance	5,709	88,946	91,848	3,806	190,309
Legal & Professional	407	6,341	6,546	272	13,566
Communications	1,587	24,722	25,529	1,058	52,896
Depreciation	-	13,842	14,294	-	28,136
Total	151,977	1,954,726	2,022,180	92,879	4,221,762

Governance costs:

	2020	2019
	£	£
Trustee Expenses	3,076	2,572
Consultancy Cost	94,726	-
Audit/Accountancy Fee	8,538	8,070
Support Costs (see above)	100,389	92,879
	206,729	103,521

Allocation of governance and other support costs:

	Support costs	Governance	2020
	£	£	£
Raising funds	164,081	-	164,081
Advocacy	2,022,973	101,239	2,124,212
Policy etc.	2,110,946	105,490	2,216,436
Total Allocated	4,298,000	206,729	4,504,729

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

7. Allocation of governance and support costs (continued)

	Support costs £	Governance £	2019 £
Raising funds	151,977	-	151,977
Advocacy	1,954,726	50,930	2,005,656
Policy etc.	2,022,180	52,591	2,074,771
Total Allocated	4,128,883	103,521	4,232,404

8. Analysis of expenditure on charitable activities

	Advocacy £	Policy etc. £	2020 Total £
Campaigns/Fundraising	-	10,157	10,157
Corporate Planning	-	22,020	22,020
Life Changes Trust	-	105,692	105,692
Event Costs	36,914	38,464	75,378
Participation Costs	32,098	33,446	65,544
Harvard	6,667	7,730	14,397
Project Costs	-	43,180	43,180
Governance costs (Note 7)	101,239	105,490	206,729
Support Costs (Note 7)	2,022,973	2,110,946	4,133,919
Total Allocated	2,199,891	2,477,125	4,677,016

	Advocacy £	Policy etc. £	2019 Total £
Campaigns/Fundraising	-	3,872	3,872
Corporate Planning	-	57,599	57,599
Life Changes Trust	-	89,697	89,697
Event Costs	20,760	21,438	42,198
Participation Costs	28,655	29,589	58,244
Harvard	5,972	6,924	12,896
Project Costs	-	131,943	131,943
Governance costs (Note 7)	50,930	52,591	103,521
Support Costs (Note 7)	1,954,726	2,022,180	3,976,906
Total Allocated	2,061,043	2,415,833	4,476,876

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

9. Analysis of staff costs and remuneration of key management personnel

	2020 £	2019 £
Salaries and wages	3,361,984	3,111,338
Social security costs	263,390	252,491
Employer contributions to defined benefit contribution pension	182,764	171,897
Total staff costs	3,808,138	3,535,726

The charity made £182,764 of contributions to the pension plan on behalf of the employees (2019: £171,897).

The number of employees whose employee benefits fell within the following bands are as follows:

	2020 No.	2019 No.
£60,000 - £70,000	4	4
£70,000 - £80,000	1	1

The average weekly number of persons, by headcount, employed by the charity during the year was:

2020 No.	2019 No.
134	133

Key Management Personnel remuneration

£	£
406,407	379,765

Due to internal reorganisation within a department the charity was compelled to make one employee redundant. The total cost of this was £1,575 (no redundancies in 2018/19).

10. Net income/(expenditure) for the year

This is stated after charging:

	2020 £	2019 £
Depreciation	24,226	27,587
Auditor's remuneration:		
Audit fees	8,538	8,070
Non-Audit fees	-	3,960
Rentals under operating Leases	9,000	9,000

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

11. Government Grants

	2020 £	2019 £
Children's Hearing Service	53,496	-
Corporate Parenting	160,496	180,000
Anti-Stigma Campaign	22,500	-
Third Sector Early Intervention Fund	254,500	254,500
	<u>490,992</u>	<u>434,500</u>

A grant totaling £254,500 was gratefully received from the Scottish Government CYPFEIF. This grant contributed to our core overheads, salaries and running costs and was fully spent during the year.

A grant totaling £182,996 was gratefully received from Scottish Government under section 10 of the Social Work (Scotland) Act 1968. Of this, £160,496 contributed to our work on improving the life chances of care experienced young people, specifically by delivering a national Corporate Parenting Training and Education Programme. The balance of £22,500 contributed to our Anti-Stigma Campaign to develop and produce campaign materials and resources and broaden the reach of our campaign messages.

A grant totaling £53,496 was gratefully received from Scottish Government under section 10 of the Social Work (Scotland) Act 1968. This was in respect of preparation work and activities to allow the charity to deliver Children's Advocacy services as part of the Scottish Government's implementation of section 122 of the Children's Hearings (Scotland) Act 2011

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

12. Tangible Fixed Assets

	Motor Vehicles £	Office Equipment £	Furniture and Fittings £	Total £
Cost or valuation				
At 1 April 2019	48,129	147,511	84,387	280,027
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2020	48,129	147,511	84,387	280,027
Depreciation				
At 1 April 2019	27,871	84,154	77,850	189,875
Charge for the year	6,753	15,839	1,634	24,226
At 31 March 2020	34,624	99,993	79,484	214,101
Net book value				
At 31 March 2020	13,505	47,518	4,903	65,926
At 31 March 2019	20,257	63,358	6,537	90,152

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

13. Debtors

	2020	2019
	£	£
Trade debtors	414,542	366,103
Other debtors	128,400	337,955
	<u>542,942</u>	<u>704,058</u>

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	15,461	35,965
Deferred income (Note 15)	381,720	442,471
Other creditors	142,107	160,773
	<u>539,288</u>	<u>639,209</u>

15. Deferred income

	2020
	£
Balance as at 1 April 2019	442,712
Amount released to income earned from charitable activities	(442,712)
Amount deferred in year	381,720
Balance as at 31 March 2020	<u>381,720</u>

This represents grants awarded in advance. At the year end, entitlement to recognise these incoming resources did not exist as the performance requests had not been met. It is expected that the resources will be recognised during the next financial year.

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

16. Analysis of charitable funds

Analysis of Fund movements 2020	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Unrestricted funds					
Reorganisation reserve	26,200	-	-	-	26,200
Fixed asset reserve	90,152	-	24,226	-	65,926
Invest to Grow	75,000	-	-	-	75,000
Total designated funds	191,352	-	24,226	-	167,126
General funds	530,954	846,903	816,612	-	561,245
Total unrestricted funds	722,306	846,903	840,838	-	728,371
Restricted funds					
Children's Hearing Services	-	53,496	53,496	-	-
Anti-Stigma	-	22,500	22,500	-	-
Membership and influencing	-	408,504	408,504	-	-
Communities that care project	-	251,091	251,091	-	-
Policy function	-	79,500	79,500	-	-
Lifelong opportunities (employment)	-	268,552	268,552	-	-
Membership development	-	98,330	98,330	-	-
Vehicle	-	6,000	6,000	-	-
Advocacy services	-	2,373,742	2,373,742	-	-
Corporate parenting	-	252,072	252,072	-	-
1000 Voices	-	186,472	186,472	-	-
Total restricted funds	-	4,000,259	4,000,259	-	-
TOTAL FUNDS	722,306	4,847,162	4,841,097	-	728,371

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

16. Analysis of charitable funds (continued)

Analysis of Fund movements 2019	Balance b/fwd	Income as restated	Expenditure as restated	Transfers	Fund c/fwd
	£	£	£	£	£
Unrestricted funds					
Reorganisation reserve	26,200	-	-	-	26,200
Fixed asset reserve	93,885	-	27,587	23,854	90,152
Invest to Grow	75,000	-	-	-	75,000
Total designated funds	195,085	-	27,587	23,854	191,352
General funds	480,103	843,877	769,172	(23,854)	530,954
Total unrestricted funds	675,188	843,877	796,759	-	722,306
Restricted funds					
Young Person Trip to India	-	1,206	1,206	-	-
Local Activity in Moray	-	100	100	-	-
Membership and influencing	-	432,733	432,733	-	-
Communities that care project	-	212,367	212,367	-	-
Policy function	-	37,508	37,508	-	-
Lifelong opportunities (employment)	-	99,898	99,898	-	-
Operational development	-	30,000	30,000	-	-
Membership development	-	85,769	85,769	-	-
5 Nations 1 Voice	-	159,229	159,229	-	-
Renfrewshire local project	-	2,520	2,520	-	-
Vehicle	-	6,000	6,000	-	-
Advocacy services	-	2,218,259	2,218,259	-	-
Corporate parenting	-	267,357	267,357	-	-
1000 Voices	-	279,148	279,148	-	-
Total restricted funds	-	3,832,094	3,832,094	-	-
TOTAL FUNDS	675,188	4,675,971	4,628,853	-	722,306

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

16. Analysis of charitable funds (continued)

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

General reserve

This represents the balance of funds held which have no restrictions over how they may be spent, and which have not been otherwise designated by the Board. The designation of funds is subject to periodic review by the directors.

The Trustees have created the following designated funds:

Reorganisation Reserve

This reorganisation reserve was set up by the directors to cover anticipated costs that would arise from a reorganisation, which had started to be planned prior to the year end.

Fixed asset reserve

This represents the net book value of those tangible fixed assets not included in other funds. Depreciation on these assets will be charged in line with the depreciation policy.

Invest to Grow

This fund was set up to cover expansion costs in relation to growing the business.

b. Restricted funds comprise:

Membership and influencing: Strategic investment in membership and influencing functions.

Communities that care project: Community based project in Renfrewshire with Care Experienced young people.

Policy function: Salary contribution for policy officer.

Lifelong opportunities (employment): Support for Care Experienced people in the workplace, and support to find employment.

Operational Development: Salary contribution for director of operations.

Membership development: Contribution to the development of our national membership programme.

Renfrewshire local project: Participation activities with young people.

Vehicle: Minibus for transporting young people to activities and events.

Advocacy Services: This represents monies received from funding partners towards the costs of our individual and group advocacy services. In general incoming and outgoing resources tend to balance each other. In any one year there may be underspends or overspends, depending on service delivery. Any underspends will be held in this reserve until the expenditure has been incurred. Overspends which cannot be met from other funds will be met by a transfer from our general reserve.

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

Corporate parenting: This represents monies received from Scottish Government and Scottish Funding Council towards our work in developing and delivering a National Corporate Parenting Training Programme.

1000 Voices: Contracted work within the Independent Care Review.

Christmas Lunch: Annual Christmas day celebration event.

Anti-stigma: This relates to staff time and materials in relation to the Anti Stigma Campaign.

Children's Hearing Service: Start up grant to provide training to Children's Hearing panel members

Young Person Trip to India: Leadership development opportunity for young person.

Local Activity in Moray: Participation activities with young people.

5 Nations 1 Voice: supporting our innovative work on Care Identity Campaigning and Policy.

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

17. Net assets over funds

2020	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Fixed assets	65,926	-	65,926
Current Assets:			
Debtors	542,942	-	542,942
Cash at bank	658,791	-	658,791
Current liabilities	(539,288)	-	(539,288)
	<u>728,371</u>	<u>-</u>	<u>728,371</u>

2019	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Fixed assets	90,152	-	90,152
Current Assets:			
Debtors	704,058	-	704,058
Cash at bank	567,305	-	567,305
Current liabilities	(639,209)	-	(639,209)
	<u>722,306</u>	<u>-</u>	<u>722,306</u>

18. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020 £	2019 £
Net income for the year (as per the Statement of Financial Activities)	6,065	47,118
Adjustments for:		
Depreciation charges	24,226	27,587
Decrease in debtors	161,116	72,073
(Decrease) in creditors	(99,921)	(207,397)
Net cash provided by/(used in) operating activities	<u>91,486</u>	<u>(60,619)</u>

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

19. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	658,791	567,305
Total cash and cash equivalents	658,791	567,305

20. Operating lease commitments

At the year end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Land & Buildings 2020 £	Land & Buildings 2019 £
Within one year	9,575	11,000
Between the second and fifth year inclusive	1,250	7,083
	10,825	18,083

21. Judgements and key sources of uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods