

**CHARITY NO: SC026076**

**COMPANY NO: SC173232**

**WHO CARES? SCOTLAND  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

## **WHO CARES? SCOTLAND**

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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## **WHO CARES? SCOTLAND**

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

##### **Trustees**

Ryan McCuaig (Chair)  
Alicia Santana  
Carmel Jacob  
Carol Kirk  
David Middleton  
Euan Haggerty  
Jennifer Royston  
Lee Davidson  
Kevin Timlin  
Ruth Wallace  
Sarah Blackmore  
Shaun Brittain  
Trevor Hillman

##### **Senior Management**

Louise Hunter- Chief Executive  
Denny Ford - Director of Advocacy and Participation  
Carly Elliot – Director of Influencing  
Marie-Claire Jones – Director of Fundraising and Development  
Fiona Donaldson – Director of Finance

##### **Principal Office**

40 Wellington  
Street Glasgow  
G2 6HJ

##### **Charity Number:**

**SC026076**

##### **Company Number:**

**SC173232**

##### **Independent Auditors**

Wylie & Bisset (Audit) Limited  
Chartered Accountants  
168 Bath Street  
Glasgow  
G2 4TP

##### **Bankers**

Clydesdale Bank plc (t/a Virgin Money)  
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 2022

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2022.

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, effective 1 January 2019.

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 28 February 2022. 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 2022 or subsequently:

#### Names of current trustees, dates of appointment

Name	Date Appointed
Alicia Santana	13/12/2017
Euan Haggerty	22/09/2015
Lee Davidson	27/10/2018
Ryan McCuaig - Chair	27/10/2018
Carmel Jacob	24/02/2020
David Middleton	24/02/2020
Jennifer Royston	24/02/2020
Shaun Brittain	24/02/2020
Trevor Hillman	24/02/2020
Carol Kirk	27/02/2021
Kevin Timlin	27/02/2021
Ruth Wallace	27/02/2021
Sarah Blackmore	27/02/2021

#### Names and dates of resignations over the past year

Name	Date Appointed	Date Resigned
Sarah-Jane Linton	21/05/2015	28/02/2022
Megan Moffat	18/04/2018	28/02/2022

#### Recruitment and appointment of new directors

New directors are selected by a rigorous recruitment process which includes a written personal statement and interviews with current board members and Care Experienced members. Candidates are then put forward for election by our members and their appointment is ratified at the AGM. New board

## **WHO CARES? SCOTLAND**

### **Report of the Trustees for the year ended 31 March 2022**

members are selected and recommended for election based on their skills, experience and commitment to a vision of a lifetime of equality, respect and love for Care Experienced people.

#### **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.

The senior management team is headed by the Chief Executive Louise Hunter. The CEO is responsible for the overall delivery of the strategic plan and strategic development.

During the financial year 2021/22, the following people comprised the Who Cares? Scotland senior management team:

Brian Houston (left August 2021) and Denny Ford (Directors for Advocacy and Participation). They are responsible for ensuring the effective delivery of our independent advocacy and participation services (Rights), local participation work, the ongoing and development of our membership offer to Care Experienced children, young people and adults (Belonging).

Carly Elliott, Director of Influencing, is responsible for the influencing strategic objectives and outcomes. She has oversight of all our policy influencing, training and education activity, and national participatory research work, and our evidence and impact functions.

Marie-Claire Jones, Director of Fundraising and Communications, is responsible for leading on our fundraising activity and for the communications and public affairs team.

A new senior management post was created during the financial year. Fiona Donaldson joined the organisation as Director of Finance in June 2021, and has oversight of our financial management systems and team; our business support function and our HR & Workforce development team.

## WHO CARES? SCOTLAND

### Report of the Trustees for the year ended 31 March 2022

#### 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. The salary of the CEO is set directly by the Board.

#### Staffing

We continue to benefit from a motivated and engaged staff team. The last year has seen an average of 116 staff, with 28 members of staff leaving, and 23 new starts in the year. This represents an annual staff turnover of 23.9%. Exit interviews with leavers demonstrate that almost all leavers are moving on with a positive experience of their time with the organisation, and with the aim of continuing to be involved whether as a volunteer, or by supporting and promoting the aims of the organisation and Care Experienced people in their new roles and wider society.

Despite the ongoing challenges of COVID-19, working from home and dealing with their own personal and domestic situations, our staff team remain motivated and engaged with results from the staff survey carried out in September 2021 being overwhelmingly positive.

#### Volunteers

The organisation has continued to develop its volunteer structure which currently consists of a newly appointed Volunteer Manager, Volunteer Development Officer and soon the recruitment of Development Officers who will contribute to the growth and support of the volunteer programme. The organisation currently has 64 volunteers recruited and engaged in our work which includes supporting and leading group work, supporting events such as Christmas and summer programmes, supporting our schools work, fundraising, supporting our advocacy helpline and influencing. We recruit volunteers through various channels as well as supporting Care Experienced people to get involved with the organisation as trained, supported volunteers. Regular support, evaluation of volunteering and exit interviews demonstrate volunteers have a positive experience with us and contribute to making a difference to the organisation and Care Experienced people. Feedback and views of our members is regularly sought to ensure volunteering is meeting their needs being involved in the organisation and recruitment and volunteer roles are highly based on these views.

#### Aims and Objectives

This year Who Cares? Scotland was in the fourth 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.

## WHO CARES? SCOTLAND

### Report of the Trustees for the year ended 31 March 2022

- **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.

At the start of 2022 we began consultation with our members and other key stakeholders to develop our new strategic plan. This plan will be launched during Care Experienced Week in October 2023 and will set out our ambitions and objectives for the next 5 years.

#### Achievements and Performance

##### Rights

We continued to engage with the Scottish Government in relation to their commitment to provide independent advocacy for all children going through the Children's Hearing System and for Care Experienced adults.

The reach of our advocacy and participation services has grown in the past year with increased provision in local authority contracts, residential schools and our national contract with the Children's Hearing System. We now have an advocacy presence in all 32 local authorities and advocacy services in 28. Over the reporting period we supported around 1,600 people raise over 5,000 advocacy issues.

*"Thank you so much for saying all that stuff in my LAAC Review. I think they actually listened. Thanks, I am so happy!"* (Feedback from young person on Advocacy)

We have also adapted the model of delivering the national advocacy helpline for Care Experienced people. As we transitioned out of COVID-19, we developed our Lifelong Opportunities model into one of Lifelong Advocacy. We believe this is the beginning of the realisation of something our members have long-since told us they need – independent advocacy support throughout their lives.

*"I called the Helpline because I was experiencing homelessness. I don't have any contact with social work anymore, and I didn't know what to do. I wasn't safe where I was. The worker supported me a lot over a period of a few weeks, advocating on my behalf until we secured a better, more permanent place for me to stay."* (Care Experienced person aged 29)

##### Belonging

After the challenges of the pandemic health crisis, a key aim for Who Cares? Scotland in 2021/22 was to ensure more Care Experienced people and their supporters were able to come together, connect and have fun. The Scottish Government funded 'Get into Summer Programme' was a notable success in fostering this sense of belonging with over 1,000 people taking part in nearly 300 different activities across the country.

*"It was great to see my brothers and sisters after a little while of us all not being together. And for them to see my son on a day out instead of a couple of hours. These are memories I will cherish forever."* (Care Experienced Participant)

Our Membership programme also continued to develop over the period, with over 3,500 members now signed up.

##### Influencing

Our influencing work continues to have significant impact.

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### **Report of the Trustees for the year ended 31 March 2022**

Over the reporting period the Training and Education team continued to deliver learning sessions online with a wide variety of Corporate Parenting bodies. This included 25 bespoke training events for individual Corporate Parenting bodies as well as seven collaborative, themed training events. Themes included mental health, education and learning, and UNCRC incorporation. In total, 1,167 professionals attended training. The team also developed 19 new digital learning resources to support and enhance our offer to Corporate Parents.

The Annual Participation Programme has completed its second year. One of the APP themes addressed in 2021 was Mental Health. This participation opportunity and associated report fed into our Corporate Training offer and has influenced a number of policy areas including the Children and Young People's Mental Health and Wellbeing Joint Delivery Board. Further, a motion in Parliament submitted by the MSP for East Lothian endorsed all seven of our report's recommendations and was supported by 18 MSPs. Additionally, interim findings from our Care Experienced Parents theme have been used to support implementation of the 2-year-old offer for Early Learning and Childcare.

All of this influencing was designed and led out in collaboration with our National Representative Body which continues to develop and increasingly act as an important vehicle for the views and opinions of members to be heard and understood by the organisation.

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 the Scottish Youth Parliament, in formal government committees, and in the media - sharing their stories and campaigning.

#### Pioneering

Changes in our workforce over the reporting period has seen a reduction in those with Care Experience, due to natural turnover. As at 31<sup>st</sup> March 2022, the organisation employed 24 people with Care Experience – 21% of the workforce. Our volunteer team has increased and at the end of the year, 38% of our active volunteers were Care Experienced. We continue to work towards our strategic target of 30%.

We continue to be grateful for the support of our funders including Scottish Government; local authorities; Scottish Funding Council; Life Changes Trust; Esmee Fairbairn; National Lottery Community Fund; Young Start Lottery; Nominet; William Grant Foundation; Paul Hamlyn Foundation; Baillie Gifford Foundation and Walter Scott Partners.

#### **Plans for the Future**

Our current strategic plans ends in December 2022. Throughout the course of 2022 we have engaged with our members, staff, volunteers and other key stakeholders to ascertain their views on what they want and need from Who Cares? Scotland over the coming 5 year period. It is our intention to launch our new strategic plan during Care Experienced week in October 2022, with the new strategy effective from January 2023 onwards.

This plan will reflect our commitment to our members and our plans to continue to improve our membership offer. This is reflected in the job description of the new Director of Engagement & Influence role which has been created following the departure of the Director of Influencing at the end of July 2022.

Commitment to the ambitions of The Promise will also be central to our new strategic plan and the associated workplans will focus on the use of data and voice (through participation and independent



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### **Report of the Trustees for the year ended 31 March 2022**

advocacy) as a method of tracking progress and providing lived experience led solutions to make the Promise a reality.

We will continue to focus on the wellbeing of our staff and volunteers and continually improve our systems and processes. We continue to strive for diversity across our income streams to improve the agility, creativity and sustainability of our work.

#### **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.

The key risks identified are

- Inability to recruit and retain staff and volunteers to deliver on organisational priorities and achieve strategic goals
- The Board and SMT fails to respond to economic, political or constitutional change leading to inadequate strategic plan and operational priorities.
- Sources of funding become constrained due to changes in the political and/or economic environment leading to a loss of income.

#### **Financial Review**

##### **Results for the Year**

From incoming resources of £5,221,611 a surplus of £613,645 has been generated. £355,772 of this surplus represents restricted funds carried forward into the next financial year. After designations, £124,365 has been added to general reserves to strengthen the organisation's finances and continue the progress to meet the 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 2022, general reserves were £933,514, which represents 10.9 weeks running costs. The directors have committed to increasing the reserves target to the equivalent of 12 weeks running costs. At current rates of expenditure this would total £1,028,000.

## **WHO CARES? SCOTLAND**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Principal Funding Sources**

The directors gratefully acknowledge grants and income received of £5,221,611(2021: £5,204,363) 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, gender reassignment 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.

#### **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 charitable company will continue in business.

## **WHO CARES? SCOTLAND**

### **Report of the Trustees for the year ended 31 March 2022**

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.


#### **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:

DocuSigned by:  
  
D852E9EB70D84A8...

Name: Ryan McCuaig, Chair of the Board

Date: 5<sup>th</sup> September 2022

## **WHO CARES? SCOTLAND**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2022**

#### **Opinion**

We have audited the financial statements of Who Cares? Scotland (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), 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 2022, and of its incoming resources and application of resources, including its income and expenditure 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 2006; 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **WHO CARES? SCOTLAND**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2022**

#### **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 contained within the report and financial statements.

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 has 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.

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 prepare the financial statements in accordance with the small companies' regime and to take advantage of the small companies' exemptions in preparing the report of the Trustees and from the requirement to prepare a strategic report.

## WHO CARES? SCOTLAND

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2022

#### Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on pages 8 and 9, 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.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

#### Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

## WHO CARES? SCOTLAND

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2022

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

#### **Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following:

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates:
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements:
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims:
- Reading minutes of meetings of those charged with governance:
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.


A further description of our responsibilities is available on the Financial Reporting Council's website at:<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

## WHO CARES? SCOTLAND

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2022

#### 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.

DocuSigned by:  
  
3EBD29AABFF044E...

Jenny Simpson (Senior Statutory Auditor)  
For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor  
Chartered Accountants  
168 Bath Street  
Glasgow  
G2 4TP

Date: 5<sup>th</sup> September 2022

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.



**WHO CARES? SCOTLAND****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2022** (Including an Income and Expenditure account)

	Note	Unrestricted 2022 £	Restricted 2022 £	Total Funds 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total Funds 2021 £
<b>Income and endowments from:</b>							
Donations and legacies	4	95,787	-	95,787	372,767	-	372,767
Charitable Activities	5	749,393	4,376,431	5,125,824	461,589	4,369,492	4,831,081
Other Income	6	-	-	-	-	515	515
<b>Total Income</b>		<b>845,180</b>	<b>4,376,431</b>	<b>5,221,611</b>	<b>834,356</b>	<b>4,370,007</b>	<b>5,204,363</b>
<b>Expenditure on:</b>							
Raising donations and legacies	7	160,514	-	160,514	185,193	-	185,193
Charitable Activities	9	426,793	4,020,659	4,447,452	338,171	4,370,007	4,708,178
<b>Total Expenditure</b>		<b>587,307</b>	<b>4,020,659</b>	<b>4,607,966</b>	<b>523,364</b>	<b>4,370,007</b>	<b>4,893,371</b>
<b>Net Income for the year</b>		<b>257,873</b>	<b>355,772</b>	<b>613,645</b>	<b>310,992</b>	<b>-</b>	<b>310,992</b>
Transfers		-	-	-	-	-	-
<b>Net Movement in funds</b>		<b>257,873</b>	<b>355,772</b>	<b>613,645</b>	<b>310,992</b>	<b>-</b>	<b>310,992</b>
<b>Funds Reconciliation</b>							
Total Funds brought forward	17	1,039,363	-	1,039,363	728,371	-	728,371
<b>Total Funds carried forward</b>	<b>17</b>	<b>1,297,236</b>	<b>355,772</b>	<b>1,653,008</b>	<b>1,039,363</b>	<b>-</b>	<b>1,039,363</b>


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

**WHO CARES? SCOTLAND****BALANCE SHEET AS AT 31 MARCH 2022**


	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	13	32,530	49,022
<b>Current Assets</b>			
Debtors	14	339,509	396,279
Cash at bank and in hand	20	1,776,279	1,590,543
<b>Total Current Assets</b>		<u>2,115,788</u>	<u>1,986,822</u>
<b>Current Liabilities</b>			
Creditors falling due within one year	15	<u>(495,310)</u>	<u>(996,481)</u>
<b>Net Current Assets</b>		1,620,478	990,341
<b>Net Assets</b>		<u>1,653,008</u>	<u>1,039,363</u>
The funds of the charity			
Restricted funds	17	355,772	-
Unrestricted funds	17	1,297,236	1,039,363
<b>Total Charity Funds</b>		<u>1,653,008</u>	<u>1,039,363</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, authorised for issue, and signed on their behalf by:

DocuSigned by:  
  
D852E9EB70D84A8...

Name: Ryan McCuaig, Chair of the Board

DocuSigned by:  
  
5E97C04764BD450...

Name: Trevor Hillman

Date: 5<sup>th</sup> September 2022

**Company Registration Number: SC 173232**

**WHO CARES? SCOTLAND****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	19	210,383	931,752
<b>Cash flow from investing activities</b>			
Purchase of Fixed Assets		(24,647)	-
<b>Change in cash and cash equivalents in the year</b>		<u>185,736</u>	<u>931,752</u>
Cash and cash equivalents brought forward		1,590,543	658,791
Change in cash and cash equivalents		185,736	931,752
<b>Cash and cash equivalents carried forward</b>	<b>20</b>	<u>1,776,279</u>	<u>1,590,543</u>

## WHO CARES? SCOTLAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 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) (effective 1 January 2019) 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 17.

##### (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 16).

**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****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 8.

**(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% straight line
Computer equipment	25% straight line
Motor vehicle	25% straight line

The depreciation method was changed from reducing balance to straight line basis in the year to 31 March 2022.

## WHO CARES? SCOTLAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. Accounting Policies (continued)

The depreciation charged this year under the straight line basis was £35,603. If the reducing balance had been applied the charge would have been £14,882.

#### (h) Debtors

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

#### (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.

**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****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.

**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). One trustee incurred expenses of £748 (2021 £325 by 1 trustee). Three trustees waived expenses to the value £68. (nil in 2021).

During the year one trustee (L. Davidson) provided a training session to the to the charity which cost £100 (2021: none).

**4. Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	95,787	372,767
	<u>95,787</u>	<u>372,767</u>

**5. Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Advocacy	2,144,102	2,236,661
Policy, Campaigning, Engagement and Involvement, Education, Training and Employment	2,981,722	2,594,420
	<u>5,125,824</u>	<u>4,831,081</u>

**6. Other income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Coronavirus Job Retention Scheme - HMRC	-	515
	<u>-</u>	<u>515</u>

**7. Raising funds – expenditure on raising donations and legacies**

	<b>Direct</b>	<b>Support</b>	<b>Total</b>
	<b>Costs</b>	<b>Costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Seeking donations, grants & legacies	-	160,514	160,514
	<u>-</u>	<u>160,514</u>	<u>160,514</u>
	<b>Direct</b>	<b>Support</b>	<b>Total</b>
	<b>Costs</b>	<b>Costs</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Seeking donations, grants & legacies	-	185,193	185,193
	<u>-</u>	<u>185,193</u>	<u>185,193</u>

**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****8. 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:

	<b>Raising Funds</b>	<b>Advocacy</b>	<b>Policy</b>	<b>Governance</b>	<b>Total 2022</b>
<b>Cost Type</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff Costs	148,822	1,404,375	1,953,012	75,685	3,581,894
Travel	-	42,880	59,633	-	102,513
Volunteer	-	-	2,757	-	2,757
Premises	3,952	52,343	72,791	2,634	131,720
General and Finance	5,405	71,595	99,565	3,603	180,168
Legal & Professional	872	11,557	16,071	582	29,082
Communications	1,463	19,378	26,947	975	48,763
Depreciation	-	14,892	20,711	-	35,603
<b>Total</b>	<b>160,514</b>	<b>1,617,020</b>	<b>2,251,487</b>	<b>83,479</b>	<b>4,112,500</b>

	<b>Raising Funds</b>	<b>Advocacy</b>	<b>Policy</b>	<b>Governance</b>	<b>Total 2021</b>
<b>Cost Type</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff Costs	171,402	1,602,857	1,928,200	116,825	3,819,284
Travel	-	14,461	17,396	-	31,857
Volunteer	-	-	1,076	-	1,076
Premises	3,580	51,468	61,914	2,387	119,349
General and Finance	7,775	111,768	134,454	5,184	259,181
Legal & Professional	863	12,401	14,918	575	28,757
Communications	1,573	22,617	27,206	1,049	52,445
Depreciation	-	7,673	9,231	-	16,904
<b>Total</b>	<b>185,193</b>	<b>1,823,245</b>	<b>2,194,395</b>	<b>126,020</b>	<b>4,328,853</b>

<b>Governance costs:</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trustee Expenses	887	325
Consultancy Cost	24,893	35,285
Audit/Accountancy Fee	11,665	10,698
Support Costs (see above)	83,479	126,020
	<b>120,924</b>	<b>172,328</b>

	<b>Support costs</b>	<b>Governance</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	160,514	-	160,514
Advocacy	1,617,020	50,582	1,667,602
Policy etc.	2,251,487	70,342	2,321,829
<b>Total Allocated</b>	<b>4,029,021</b>	<b>120,924</b>	<b>4,149,945</b>



**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****8. Allocation of governance and support costs (continued)**

	Support costs	Governance	2021
	£	£	£
Raising funds	185,193	-	185,193
Advocacy	1,823,245	78,225	1,901,470
Policy etc.	2,194,395	94,103	2,288,498
Total Allocated	<u>4,202,833</u>	<u>172,328</u>	<u>4,375,161</u>

**9. Analysis of expenditure on charitable activities**

	Advocacy	Policy etc.	2022
	£	£	Total £
Campaigns/Fundraising	-	9,254	9,254
Corporate Planning	-	21,559	21,559
Life Changes Trust	-	157,565	157,565
Event Costs	312	433	745
Participation Costs	103,270	143,614	246,884
Project Costs	-	22,014	22,014
Governance costs (Note 8)	50,582	70,342	120,924
Support Costs (Note 8)	1,617,020	2,251,487	3,868,507
Total Allocated	<u>1,771,184</u>	<u>2,676,268</u>	<u>4,447,452</u>

	Advocacy	Policy etc.	2021
	£	£	Total £
Campaigns/Fundraising	-	26,552	26,552
Corporate Planning	-	32,274	32,274
Life Changes Trust	-	167,180	167,180
Event Costs	636	765	1,401
Participation Costs	123,137	148,130	271,267
Project Costs	-	19,536	19,536
Governance costs (Note 8)	78,225	94,103	172,328
Support Costs (Note 8)	1,823,245	2,194,395	4,017,640
Total Allocated	<u>2,025,243</u>	<u>2,682,935</u>	<u>4,708,178</u>

**10. Analysis of staff costs and remuneration of key management personnel**

	2022	2021
	£	£
Salaries and wages	3,120,145	3,328,295
Social security costs	292,111	299,310
Employer contributions to defined benefit contribution pension	169,638	191,678
Total staff costs	<u>3,581,894</u>	<u>3,819,283</u>

The charity made £169,638 of contributions to the pension plan on behalf of the employees (2021: £191,678).

**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****10. Analysis of staff costs and remuneration of key management personnel (cont.)**

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

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
£60,000 - £70,000	0	4
£70,000 - £80,000	1	1

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

<b>2022</b>	<b>2021</b>
<b>No.</b>	<b>No.</b>
116	124

Key Management Personnel remuneration

<b>£</b>	<b>£</b>
346,857	348,118

There were no redundancies in the year.(2021,1 redundancy cost £1,470).

**11. Net income/(expenditure) for the year**

This is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	35,603	16,904
Loss on disposal of asset	5,536	-
Auditor's remuneration:		
Audit fees	7,446	5,695
Other fees	4,219	3,744
Rentals under operating Leases	24,892	34,956

**12. Government Grants**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Corporate Parenting	180,000	180,000
Covid Grant	137,821	541,710
CHS Grant	482,496	370,690
Digital Grant	50,000	19,654
Winter Grant (including direct support)	401,000	-
Christmas Wish	-	20,000
Resilience Fund	-	98,938
HMRC	-	515
Help Line	109,615	60,848
Counselling-Mental Health	9,585	30,415
Summer Participation	175,000	-
Good Childhood Fund	99,091	-
CYPFEIF	254,500	274,500
	<b>1,899,108</b>	<b>1,597,270</b>

**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****12. Government Grants(cont.)**

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 £180,000 was gratefully received from Scottish Government under section 10 of the Social Work (Scotland) Act 1968. This 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.

Grants totaling £482,496 were 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.

In addition, the charity was very grateful to receive further grants from the Scottish Government totaling £982,112 all received to help cared experienced young people overcoming hardships experienced as a result of the Covid pandemic. This is made up of the Covid grant £137,821; Summer Participation funding £175,000; Winter Grant (including direct support funding and participation funding) £401,000; Help Line £109,615; Counselling £9,585; Good Childhood Fund £99,091; and Digital grant £50,000.

**13. Tangible Fixed Assets**

	<b>Motor Vehicles</b>	<b>Office Equipment</b>	<b>Furniture and Fittings</b>	<b>Total</b>
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2021	48,129	147,511	84,387	280,027
Additions	-	24,647	-	24,647
Disposals	(18,379)	-	-	(18,379)
At 31 March 2022	<u>29,750</u>	<u>172,158</u>	<u>84,387</u>	<u>286,295</u>
<b>Depreciation</b>				
At 1 April 2021	38,422	111,872	80,711	231,005
Charge for the year	4,171	27,756	3,676	35,603
Disposals	(12,843)	-	-	(12,843)
At 31 March 2022	<u>29,750</u>	<u>139,628</u>	<u>84,387</u>	<u>253,765</u>
<b>Net book value</b>				
At 31 March 2021	<u>9,707</u>	<u>35,639</u>	<u>3,676</u>	<u>49,022</u>
At 31 March 2022	<u>-</u>	<u>32,530</u>	<u>-</u>	<u>32,530</u>

**14. Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	198,872	308,861
Other debtors	140,637	87,418
	<u>339,509</u>	<u>396,279</u>

**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****15. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	40,487	42,675
Deferred income (Note 16)	337,165	754,255
Other creditors	117,658	199,551
	<u>495,310</u>	<u>996,481</u>

**16. Deferred income**

	<b>2022</b>
	<b>£</b>
Balance as at 1 April 2021	754,255
Amount released to income earned from charitable activities	(754,255)
Amount deferred in year	337,165
Balance as at 31 March 2022	<u>337,165</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.

**17. Analysis of charitable funds**

<b>Analysis of Fund Movements</b>	<b>Balance b/f</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Fund C/f</b>
<b>2022</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
Reorganisation Reserve	26,200	-	-	(26,200)	-
Fixed Asset Reserve	49,022	-	(35,603)	19,111	32,530
Invest to Grow	75,000	-	-	206,192	281,192
Match Funding	79,992	-	-	(79,992)	-
Lifelong Advocacy Support	-	-	-	50,000	50,000
<b>Total Designated Funds</b>	<u>230,214</u>	<u>-</u>	<u>(35,603)</u>	<u>169,111</u>	<u>363,722</u>
General Funds	809,149	845,180	(551,704)	(169,111)	933,514
<b>Total Unrestricted Funds</b>	<u>1,039,363</u>	<u>845,180</u>	<u>(587,307)</u>	<u>-</u>	<u>1,297,236</u>
<b>Restricted Funds</b>					
Trusts & Foundations	-	377,747	(377,747)	-	-
Promise Partnership Fund	-	50,000	(50,000)	-	-
Counselling – Mental Health	-	9,585	(9,585)	-	-
Winter Support	-	286,380	(241,207)	-	45,173
COVID 19 Support	-	137,821	(112,821)	-	25,000
Participation Fund	-	98,620	(7,800)	-	90,820
Helpline & Lifelong Advocacy	-	125,615	(92,561)	-	33,054
CHS General	-	482,496	(482,496)	-	-
Good Childhood Fund	-	99,091	-	-	99,091
Advocacy Services	-	2,184,169	(2,159,035)	-	25,134
Corporate Parenting	-	260,280	(260,280)	-	-
Summer Programme	-	175,915	(175,915)	-	-
Aberlour Fund	-	3,940	(3,940)	-	-
Policy	-	9,732	(9,732)	-	-
Digital Participation	-	75,040	(37,540)	-	37,500
<b>Total Restricted Fund</b>	<u>-</u>	<u>4,376,431</u>	<u>(4,020,659)</u>	<u>-</u>	<u>355,772</u>
<b>Total Funds</b>	<u>1,039,363</u>	<u>5,221,611</u>	<u>(4,607,966)</u>	<u>-</u>	<u>1,653,008</u>

**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****17. Analysis of charitable funds (continued)**

	Balance b/f	Income	Expenditure	Transfers	Fund C/f
Analysis of Fund Movements 2021	£	£	£	£	£
<b>Unrestricted Funds</b>					
Reorganisation Reserve	26,200	-	-	-	26,200
Fixed Asset Reserve	65,926	-	(16,904)	-	49,022
Invest to Grow	75,000	-	-	-	75,000
Match Funding	-	-	-	79,992	79,992
<b>Total Designated Funds</b>	167,126	-	(16,904)	79,992	230,214
General Funds	561,245	834,356	(506,460)	(79,992)	809,149
<b>Total Unrestricted Funds</b>	728,371	834,356	(523,364)	-	1,039,363
<b>Restricted Fund</b>					
Covid19 Grant Scottish Gov	-	541,710	(541,710)	-	-
Core costs for membership and influencing	-	350,251	(350,251)	-	-
Communities that Care project	-	118,343	(118,343)	-	-
Lifelong opportunities (employment)	-	105,769	(105,769)	-	-
Membership development	-	30,750	(30,750)	-	-
Covid-19 (From Trusts and Foundations)	-	17,971	(17,971)	-	-
Vehicle	-	6,000	(6,000)	-	-
Resilience Fund	-	98,938	(98,938)	-	-
Advocacy Services	-	2,326,113	(2,326,113)	-	-
Corporate Parenting	-	256,505	(256,505)	-	-
Christmas Wish	-	20,000	(20,000)	-	-
Counselling-Mental Health	-	30,415	(30,415)	-	-
Help Line	-	60,848	(60,848)	-	-
Aberlour Fund	-	15,535	(15,535)	-	-
CHS Digital	-	19,654	(19,654)	-	-
Coronavirus Job Retention Scheme	-	515	(515)	-	-
CHS General	-	370,690	(370,690)	-	-
<b>Total Restricted Fund</b>	-	4,370,007	(4,370,007)	-	-
<b>Total Funds</b>	728,371	5,204,363	(4,893,371)	-	1,039,363

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 reserve was set up to cover potential costs arising from a proposed restructure. The funds are no longer required for this purpose and have therefore been redesignated to the Invest to Grow Fund.

## WHO CARES? SCOTLAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 17. Analysis of charitable funds (continued)

##### 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 and staff investment in relation to growing the business.

##### Match Funding

This represents the value of funding received in 2020/21, carried forward until 2021/22 to match projected future expenditure. This has now been redesignated to the Invest to Grow Fund.

##### Lifelong Advocacy Support

Funds designated to support the development of the organisation's Lifelong Advocacy services.

#### b. Restricted funds comprise:

**Trusts & Foundations:** Funding received from Trusts & Foundations to support specific projects.

**Promise Partnership Fund:** Funding received to support Data & Impact work.

**Counselling-Mental Health:** A Government grant to provide counselling services to care experienced young people during the Covid pandemic.

**Winter Support: Funding:** received to provide direct financial support to care experienced people and to support the Winter Wishes programme.

**Covid 19 Government Grant.** Grants received to support care experienced people as COVID restrictions reduced.

**Participation Fund:** Funding received to support participation activities. The funding was not fully utilised prior to the year end due to COVID restrictions and was therefore carried forward to support activity in early 2022/23.

**Help Line & Lifelong Advocacy.** A grant to support the delivery of Helpline services and the provision of lifelong advocacy.

**CHS General:** A Government grant to provide Advocacy Services to children in connection with Children's Hearings Panels.

**Good Childhood Fund:** Funding received to support the development of the organisation's schools work.

**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 anyone 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 2022

#### 17. Analysis of charitable funds (continued)

**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.

**Summer Programme:** Funding received to support the delivery of a programme of summer activities for young people across Scotland.

**Aberlour Fund.** Cash grants provided by Aberlour Childrens' Charity to help children who are suffering severe hardship.

**Policy:** Funding received for specific pieces of participation work.

**Digital Participation:** Funding received to support the development of Digital Participation.

**Covid 19 Government Grant.** Grants from the Government to provide direct cash financial assistance to care experienced young people during the Covid pandemic

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

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

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

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

**Covid-19 (From Trusts and Foundations).** Grants from the various Trusts and Foundations to provide direct cash financial assistance to care experienced young people during the Covid pandemic.

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

**Resilience Fund:** A Government Grant to enable third sector organisations adapt to the difficulty of operating under Covid restrictions.

**Christmas Wish.** A Government Grant to fulfil the Christmas Wishes of Care Experienced people to reduce the impact of loneliness, isolation and poverty.

**Counselling-Mental Health.** A Government grant to provide counselling services to care experienced young people during the Covid pandemic.

**Help Line.** A Government grant to provide helpline support to care experienced young people facing a range of coronavirus- related issues including housing.

**CHS Digital.** A government grant to assist in provision of digital facilities in connection with Children's Hearings Panels.

**Coronavirus Job Retention Scheme.** A government grant to assist with staff on furlough.

**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****18. Net assets over funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	32,530	-	32,530
Current Assets:			
Debtors	339,509	-	339,509
Cash at bank	1,420,507	355,772	1,776,279
Current liabilities	(495,310)	-	(495,310)
	<u>1,297,236</u>	<u>355,772</u>	<u>1,653,008</u>

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	49,022	-	49,022
Current Assets:			
Debtors	396,279	-	396,279
Cash at bank	1,590,543	-	1,590,543
Current liabilities	(996,481)	-	(996,481)
	<u>1,039,363</u>	<u>-</u>	<u>1,039,363</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net income for the year (as per the Statement of Financial Activities)	613,645	310,992
Adjustments for:		
Loss on disposal of Fixed Assets	5,536	-
Depreciation charges	35,603	16,904
Decrease in debtors	56,770	146,663
(Decrease)/Increase in creditors	(501,171)	457,193
Net cash provided by operating activities	<u>210,383</u>	<u>931,752</u>

**20. Analysis of cash and cash equivalents**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>1,776,279</u>	<u>1,590,543</u>
Total cash and cash equivalents	<u>1,776,279</u>	<u>1,590,543</u>



**WHO CARES? SCOTLAND****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****21. 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:

	<b>Land &amp; Buildings 2022 £</b>	<b>Land &amp; Buildings 2021 £</b>
Within one year	53,689	53,689
Between the second and fifth year inclusive	151,491	203,931
	<u>205,180</u>	<u>257,620</u>

**22. 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. Judgements have been applied to depreciation and a provision for potential dilapidations. The judgement with regard to depreciation is historical. The judgement with regard to dilapidations is a best estimate.

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.

The trustees are satisfied that the accounting policies are appropriate and applied consistently.

Key sources of estimation have been applied as follows:

**Depreciation** – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.