

**CHARITY NO: SC026076**

**COMPANY NO: SC173232**

**WHO CARES? SCOTLAND  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

## **WHO CARES? SCOTLAND**

### **REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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## WHO CARES? SCOTLAND

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

#### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Sarah Blackmore (Interim Chair from 1 <sup>st</sup> July 2023) Carmel Jacob Carol Kirk David Middleton Douglas Adam Erin McAuley Jennifer Royston Kevin Timlin Michael Stewart Ruth Wallace Shaun Brittain Stephen Ramsay Trevor Hillman
<b>Senior Management</b>	Louise Hunter- Chief Executive Denny Ford - Director of Advocacy and Participation Kay McKerrell – Director of Advocacy & Participation Kenny Murray – Director of Engagement & Influencing Marie-Claire Jones – Director of Fundraising and Development Fiona Donaldson – Director of Finance
<b>Principal Office</b>	40 Wellington Street Glasgow G2 6HJ
<b>Charity Number:</b>	<b>SC026076</b>
<b>Company Number:</b>	<b>SC173232</b>
<b>Independent Auditors</b>	Wylie & Bisset (Audit) Limited Chartered Accountants 168 Bath Street Glasgow G2 4TP
<b>Bankers</b>	Clydesdale Bank plc (t/a Virgin Money) 20 Waterloo Street Glasgow G2 6DB
<b>Solicitors</b>	MacRoberts 60 York Street Glasgow G2 8JX

## WHO CARES? SCOTLAND

### Report of the Trustees for the year ended 31 March 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2023.

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 2023 or subsequently:

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

Name	Date Appointed
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
Douglas Adam	23/10/2022
Erin McAuley	23/10/2022
Michael Stewart	23/10/2022
Stephen Ramsay	23/10/2022

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

Name	Date Appointed	Date Resigned
Alicia Santana	13/12/2017	23/10/2022
Euan Haggerty	22/09/2015	23/10/2022
Lee Davidson	27/10/2018	23/10/2022
Ryan McCuaig	27/10/2018	30/06/2023
David Anderson	23/10/2022	17/05/2023

## **WHO CARES? SCOTLAND**

### **Report of the Trustees for the year ended 31 March 2023**

#### **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 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, which meets no less than 4 times per year, and a Strategy Oversight Committee which meets no less than twice per year. 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 2022/23, the following people comprised the Who Cares? Scotland senior management team:

Denny Ford and Kay McKerrell (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 left the organisation in July 2022 and was succeeded by Kenny Murray, Director of Engagement and Influencing. He is responsible for the influencing strategy and has oversight of our policy and public affairs, education and engagement, and evidence and impact functions.

## WHO CARES? SCOTLAND

### Report of the Trustees for the year ended 31 March 2023

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

Fiona Donaldson, Director of Finance, has oversight of our financial management systems and team and our HR & Workforce development team.

#### 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 113 staff, with 25 members of staff leaving, and 21 new starts in the year. This represents an annual staff turnover of 22.1%. This includes the completion of fixed term contracts. 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.

Our staff team remain motivated and engaged with results from a Wellbeing survey carried out in June 2022 showing high levels of positive feedback.

#### Volunteers

The organisation has continued to develop its volunteer structure which currently consists of a Volunteer Manager, Volunteer Development Officers and Development Officers who 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. In August 2022 we were awarded Investing in Volunteers accreditation. 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 final 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 continued to focus on the building blocks of Who Cares? Scotland: **belonging, authenticity, stability** and **determination**, while delivering against four key strategic objectives as follows:

- **RIGHTS** - We will support Care Experienced children and young people from across Scotland to claim their rights.

## WHO CARES? SCOTLAND

### Report of the Trustees for the year ended 31 March 2023

- **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.

Throughout 2022, we also conducted a robust consultation process for our next strategic plan, which began being implemented in January 2023. During the consultation, we engaged with around 200 stakeholders including our members, those we support, staff and external stakeholders. Their feedback helped to form the basis of a set of new strategic priorities, which are as follows:

**UPHOLDING RIGHTS:** We will support all Care Experienced people to know, understand and protect their rights.

**INFLUENCING CHANGE:** We will positively influence decision makers with the ability to impact on the lives of Care Experienced people, using our robust evidence database and through gathering the views of Care Experienced people.

**CREATING CONNECTION:** We will bring Care Experienced people together for meaningful connection opportunities and to feel a strong sense of belonging.

**PROVIDING OPPORTUNITIES:** We will provide an inclusive, consistent and appealing membership offer for Care Experienced people across Scotland, which promotes a positive sense of care identity and builds an engaged movement of people.

**CREATING COMMUNITIES THAT CARE:** We will create more inclusive and caring communities for Care Experienced people to live in, by educating Scotland about care through awareness raising activity in local communities and in the media.

### Achievements and Performance

#### Rights

We created many opportunities to discuss the importance of independent advocacy in upholding rights with key stakeholders such as the Scottish Government and Sheriff Mackie as he led on the review of the Children's Hearing System.

In the past year, advocacy and participation continued to grow across all settings and our Children's Hearing Scotland contract was enhanced again to support young people on Deprivation of Liberty Orders in cross-border placements. We retained an advocacy presence in all 32 local authorities and had advocacy services in 27. Over the reporting period we supported around 1,800 people raise over 5,500 advocacy issues.

*"It helped having my advocate with me, he helped me feel more part of the meeting and I think they listened to me."* – Young person receiving advocacy

*"I would like to say a big thank you to [the advocacy worker] in seeking and obtaining [young person]'s views in such a sensitive way, which has helped me in my decision."* – Panel member, Children's Hearings Scotland

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This year, our transformation from Reaching Higher to Lifelong Advocacy was also fully realised, as our Lifelong Advocates and a team of trained Helpline Volunteers provided rights-based support and guidance in areas such as finance, employment, education, health and housing. The average age of a caller in this period was 24 years of age, and the Helpline supported around 200 individuals with nearly 300 advocacy tasks.

*"[Lifelong advocate] was able to tell me that as I was CE I could access the CE Bursary and helped me get evidence for this...[she] listened to me and made me aware of what choices I had."* – Care Experienced Helpline Caller

#### Belonging

We made connection and having fun one of our top priorities this year given what we knew about the impact of the pandemic on the Care Experienced community, and over 750 people with Care Experience participated in our regular groups and activities. Nationally, our big events were back, and this year The Festival of Care and Care Day, Care Experienced History Month, The Love Rally and Time to Shine were all celebrated in person.

*"Thank you so much for doing this. There is a real gap in our social history and understanding and you are making such a difference."* – Attendee at Care Experienced History Month Event

Thanks to our relationship with the John Lewis Partnership, we were able to bring Care Experienced people and their supporters together in December to celebrate the season by providing activities and events which created many 'moments of happiness'. This culminated with The Care Family Christmas Dinner for around 70 Care Experienced people and guests. Everyone who was there enjoyed a full Christmas dinner, entertainment and activities and also got a personalised sack of gifts and an essential food hamper from the John Lewis Partnership.

*"The Christmas Dinner was great! It was catered to everyone (quiet space, ear defenders etc) and it made me feel that I wasn't on my own for Christmas at all!"* - Care Experienced Care Family Christmas dinner guest

Our membership also increased to over 3,800 individuals this year and further diversified, building on trends from previous years.

#### Influencing

Our influencing work - community development, education and political and cultural advocacy - continues to have meaningful impact.

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 79 bespoke training events for individual Corporate Parenting bodies as well as 14 collaborative, themed training events. Themes included Realising the UNCRC as Corporate Parents, Mental Health and Corporate Parenting, Education and Learning, Digital Wellbeing, Navigating Convictions for Fair Recruitment, and Care Experienced Parents. In total, 2,380 professionals attended training. The team also developed more than 10 guidance resources and videos to support and enhance our offer to Corporate Parents.

The Annual Participation Programme led to significant influencing successes this year and we also facilitated bespoke member events on important topics. In June, we created space for 46 people with care experience to engage with the Scottish Government's Keeping the Promise Implementation Plan. Our interim report '[Paving the Way](#)' prompted [media coverage](#), a [parliamentary question \(S6W-10246\)](#), and a successful [parliamentary motion \(S6M-05477\)](#) supported by 19 MSPs, as well as various follow-up influencing meetings with decision-makers across Parliament, Government and Corporate Parenting bodies.



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All of this influencing was designed and led out in collaboration with our National Representative Body which continued to develop and played an important role in the consultation process for our new [Strategic Plan](#), along with around 300 members, staff and other key stakeholders.

Care Experienced voice remains at the heart of all our work and we are proud to have rich advocacy data and 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 positive stories and campaigning.

#### Pioneering

During this year, we consulted with staff around our practice to employ Care Experienced people with a view to achieving 30% Care Experienced staff at all layers and levels of the organisation. Following reflection, it was decided to move away from a target, and instead to adopt the following as a key principle of how we operate, and behaviour that's embedded within our culture: Care Experienced voice will remain at the heart of our organisation – in our workforce and among our volunteers; in our board and embedded in our governance processes. We will continue to champion Care Experienced voice and ensure the opportunities to participate in all aspects of our organisation are meaningful.

A major achievement this year was the securing of a strategic UK-wide partnership with the John Lewis Partnership, as part of its Building Happier Futures initiative. This is the first major strategic corporate partner of its kind for Who Cares? Scotland, and the launch of the John Lewis Christmas advert in 2022 featuring the WC'S logo represented a significant moment in the history of the organisation.

We continue to be grateful for the support of our funders including Scottish Government; local authorities; Baillie Gifford Foundation; Esmee Fairbairn; John Ellerman Foundation; John Lewis Partnership, Life Changes Trust; National Lottery Community Fund; Northwood Trust; Shetland Charitable Trust; STV Appeal, Young Start Lottery; and Walter Scott Partners.

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

We launched our new strategic plan to our members in October 2022, and began implementing this from January 2023 with detailed KPIs and workplans in development, to track progress over the next five years.

This plan reflects our commitment to our members and our plans to continue to improve our membership offer, along with a renewed focus on challenging stigma and discrimination through public education activity. This work will sit alongside our commitment to upholding rights through independent advocacy and creating connection opportunities for Care Experienced people.

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

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### Report of the Trustees for the year ended 31 March 2023

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

- Effective engagement of Care Experienced people, and involvement of Care Experienced people in our work, is not developed and maintained, leading to a loss of reputation, credibility and membership.
- Staff, volunteer or trustee behaviours/actions negatively impact on our organisation, leading to a loss of funding or collaboration and influencing opportunities
- 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.

Additional risk controls added in the last year include the appointment of a Director of Engagement and Influence, to ensure our involvement of Care Experienced people remains of a high standard and that we remain alert to economic, political and constitutional challenges, and ongoing investment in HR and Workforce Development activity, as well as the introduction of a new Safeguarding Forum.

### Financial Review

#### Results for the Year

From incoming resources of £4,599,379 a deficit of £76,182 has been incurred due to the timing of restricted fund expenditure. This deficit comprises a surplus of £70,110 on unrestricted funds and a deficit of £146,292 on restricted funds. After designations, there is a small increase in general reserves of £5,317.

#### 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 2023, general reserves were £938,831, which represents 10.5 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 £1,078,968

#### Principal Funding Sources

The directors gratefully acknowledge grants and income received of £4,599,379(2022: £5,221,611) and record their thanks to funders, staff and volunteers for their support. In addition to the contracts with

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### **Report of the Trustees for the year ended 31 March 2023**

Scotland's Local Authorities, we are also grateful to the John Lewis Partnership 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.

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

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### **Report of the Trustees for the year ended 31 March 2023**

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.

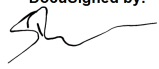
#### **Statement of Disclosure to the Auditor**

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:  
  
FFB9D38C4705469...

Name: Sarah Blackmore

Date: 18<sup>th</sup> September 2023

## **WHO CARES? SCOTLAND**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2023**

#### **Opinion**

We have audited the financial statements of Who Cares? Scotland (the 'charitable company') for the year ended 31 March 2023 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 2023, 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 2023**

#### **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 2023

#### 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

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### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2023

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/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit>. 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 2023

#### 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:  
  
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Mark Mulholland FCCA  
For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor  
168 Bath Street  
Glasgow  
G2 4TP

Date: 18<sup>th</sup> September 2023

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 2023** (Including an Income and Expenditure account)

	Note	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total Funds 2022 £
<b>Income and endowments from:</b>							
Donations and legacies	4	92,377	-	92,377	95,787	-	95,787
Charitable Activities	5	923,763	3,583,239	4,507,002	749,393	4,376,431	5,125,824
<b>Total Income</b>		<b>1,016,140</b>	<b>3,583,239</b>	<b>4,599,379</b>	<b>845,180</b>	<b>4,376,431</b>	<b>5,221,611</b>
<b>Expenditure on:</b>							
Raising donations and legacies	6	102,850	-	102,850	160,514	-	160,514
Charitable Activities	8	843,180	3,729,531	4,572,711	426,793	4,020,659	4,447,452
<b>Total Expenditure</b>		<b>946,030</b>	<b>3,729,531</b>	<b>4,675,561</b>	<b>587,307</b>	<b>4,020,659</b>	<b>4,607,966</b>
<b>Net Income for the year</b>		<b>70,110</b>	<b>(146,292)</b>	<b>(76,182)</b>	<b>257,873</b>	<b>355,772</b>	<b>613,645</b>
Transfers		-	-	-	-	-	-
<b>Net Movement in funds</b>		<b>70,110</b>	<b>(146,292)</b>	<b>(76,182)</b>	<b>257,873</b>	<b>355,772</b>	<b>613,645</b>
<b>Funds Reconciliation</b>							
Total Funds brought forward	18	1,297,236	355,772	1,653,008	1,039,363	-	1,039,363
<b>Total Funds carried forward</b>	<b>18</b>	<b>1,367,346</b>	<b>209,480</b>	<b>1,576,826</b>	<b>1,297,236</b>	<b>355,772</b>	<b>1,653,008</b>

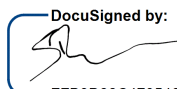
The statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**WHO CARES? SCOTLAND****BALANCE SHEET AS AT 31 MARCH 2023**

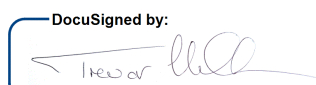
	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	13	42,525	32,530
<b>Current Assets</b>			
Debtors	14	429,128	339,509
Stock	15	6,944	-
Cash at bank and in hand	21	1,371,272	1,776,279
<b>Total Current Assets</b>		<u>1,807,344</u>	<u>2,115,788</u>
<b>Current Liabilities</b>			
Creditors falling due within one year	16	<u>(273,043)</u>	<u>(495,310)</u>
<b>Net Current Assets</b>		1,534,301	1,620,478
<b>Net Assets</b>		<u>1,576,826</u>	<u>1,653,008</u>
The funds of the charity			
Restricted funds	18	209,480	355,772
Unrestricted funds	18	1,367,346	1,297,236
<b>Total Charity Funds</b>		<u>1,576,826</u>	<u>1,653,008</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:  
  
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Name: Sarah Blackmore

DocuSigned by:  
  
 Trevor Hillman  
 5E97C04764BD450...

Name: Trevor Hillman

Date: 18<sup>th</sup> September 2023

**Company Registration Number: SC 173232**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023**

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	20	(374,805)	210,383
<b>Cash flow from investing activities</b>			
Purchase of Fixed Assets		(30,202)	(24,647)
<b>Change in cash and cash equivalents in the year</b>		<u>(405,007)</u>	<u>185,736</u>
Cash and cash equivalents brought forward		1,776,279	1,590,543
Change in cash and cash equivalents		(405,007)	185,736
<b>Cash and cash equivalents carried forward</b>	<b>21</b>	<u><u>1,371,272</u></u>	<u><u>1,776,279</u></u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 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 18.

#### (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 17).

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 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
Furniture and Fittings	25% straight line
Computer equipment	25% straight line
Motor vehicle	25% straight line

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 1. Accounting Policies (continued)

#### (h) Debtors

Trade and other debtors are recognised 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 7.

#### (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.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****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). Three trustees incurred expenses of £460 (2022 £748 by 1 trustee). Eight trustees waived expenses to the value of £158. (£68 in 2022).

There were no related party transactions during the year (2022: 1 trustee £100).

**4. Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	92,377	95,787
	<u>92,377</u>	<u>95,787</u>

**5. Income from charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Advocacy	2,119,291	2,144,102
Policy, Belonging & Connection, Training & Education	2,387,711	2,981,722
	<u>4,507,002</u>	<u>5,125,824</u>

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

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Seeking donations, grants & legacies	-	102,850	102,850
	-	<u>102,850</u>	<u>102,850</u>
	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Seeking donations, grants & legacies	-	160,514	160,514
	-	<u>160,514</u>	<u>160,514</u>



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 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 2023
Cost Type	£	£	£	£	£
Staff Costs	91,268	1,638,135	1,845,614	75,214	3,650,231
Travel	-	75,649	85,231	-	160,880
Volunteer	-	-	2,143	-	2,143
Premises	4,065	60,536	68,203	2,710	135,514
General and Finance	5,246	78,108	88,001	3,497	174,852
Legal & Professional	941	14,015	15,790	627	31,373
Communications	1,330	19,804	22,312	887	44,333
Depreciation	-	9,502	10,705	-	20,207
<b>Total</b>	<b>102,850</b>	<b>1,895,749</b>	<b>2,137,999</b>	<b>82,935</b>	<b>4,219,533</b>

	Raising Funds	Advocacy	Policy etc	Governance	Total 2022
Cost Type	£	£	£	£	£
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>

Governance costs:	2023	2022
	£	£
Trustee Expenses	1,016	887
Consultancy Cost	35,107	24,893
Audit/Accountancy Fee	13,664	11,665
Support Costs (see above)	82,935	83,479
	<b>132,722</b>	<b>120,924</b>

	Support costs	Governance	2023
	£	£	£
Raising funds	102,850	-	102,850
Advocacy	1,895,750	62,409	1,958,159
Policy etc.	2,137,999	70,313	2,208,312
<b>Total Allocated</b>	<b>4,136,599</b>	<b>132,722</b>	<b>4,269,321</b>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****7. Allocation of governance and support costs (continued)**

	Support costs	Governance	2022
	£	£	£
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
Total Allocated	<u>4,029,021</u>	<u>120,924</u>	<u>4,149,945</u>

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

	Advocacy	Policy etc.	2023
	£	£	Total
	£	£	£
Campaigns/Fundraising	-	8,880	8,880
Corporate Planning	-	116,347	116,347
Life Changes Trust	-	73,043	73,043
Event Costs	5,488	6,183	11,671
Participation Costs	37,563	42,321	79,884
Harvard	15,058	17,459	32,517
Project Costs	-	83,899	83,899
Governance costs (Note 8)	62,409	70,313	132,722
Support Costs (Note 8)	1,895,749	2,137,999	4,033,748
Total Allocated	<u>2,016,267</u>	<u>2,556,444</u>	<u>4,572,711</u>

	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>

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

	2023	2022
	£	£
Salaries and wages	3,173,189	3,120,145
Social security costs	313,543	292,111
Employer contributions to defined benefit contribution pension	163,499	169,638
Total staff costs	<u>3,650,231</u>	<u>3,581,894</u>

The charity made £163,499 of contributions to the pension plan on behalf of the employees (2022: £169,638).

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****9. 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>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
£60,000 - £70,000	2	-
£70,000 - £80,000	-	1
£80,000 - £90,000	1	-

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

<b>2023</b>	<b>2022</b>
<b>No.</b>	<b>No.</b>
113	116

Key Management Personnel remuneration

<b>£</b>	<b>£</b>
315,228	346,857

There were 3 redundancies in the year, costing £1,773 .(2022,none).

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

This is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	20,207	35,603
Loss on disposal of asset	-	5,536
Auditor's remuneration:		
Audit fees	9,156	7,446
Other fees	4,508	4,219
Rentals under operating Leases	52,439	24,892

**11. Government Grants**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Corporate Parenting	180,000	180,000
Covid Grant	-	137,821
CHS Grant	650,460	482,496
Digital Grant	-	50,000
Winter Grant (including direct support)	-	401,000
Help Line	149,000	109,615
Counselling-Mental Health	-	9,585
Summer Participation	-	175,000
Good Childhood Fund	-	99,091
Participation Grants	37,386	-
CYPFEIF & ALEC Fund	267,225	254,500
	<u>1,284,071</u>	<u>1,899,108</u>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****12. Government Grants(cont.)**

A grant totaling £267,225 was gratefully received from the Scottish Government CYPFEIF & ALEC Fund (Children, Young People, Families and Early Intervention Fund & Adult Learning & Empowering Communities Fund). 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 £650,460 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 £186,386. This is made up of Help Line funding of £149,000 and Participation Grants of £37,386.

**13. Tangible Fixed Assets**

	Motor Vehicles £	Office Equipment £	Furniture and Fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2022	29,750	172,158	84,387	286,295
Additions	-	27,916	2,286	30,202
Disposals	-	(14,280)	(25,892)	(40,172)
At 31 March 2023	29,750	185,794	60,781	276,325
<b>Depreciation</b>				
At 1 April 2022	29,750	139,628	84,387	253,765
Charge for the year	-	19,874	333	20,207
Disposals	-	(14,280)	(25,892)	(40,172)
At 31 March 2023	29,750	145,222	58,828	233,800
<b>Net book value</b>				
At 31 March 2022		32,530	-	32,530
At 31 March 2023	-	40,572	1,953	42,525

**14. Debtors**

	2023 £	2022 £
Trade debtors	351,148	198,872
Other debtors	77,980	140,637
	<u>429,128</u>	<u>339,509</u>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****15. Stock**

	<b>2023</b>	<b>2022</b>
Merchandise	6,944	-

**16. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	21,062	40,487
Deferred income (Note 16)	41,200	337,165
Other creditors	210,781	117,658
	<u>273,043</u>	<u>495,310</u>

**17. Deferred income**

	<b>2023</b>
	<b>£</b>
Balance as at 1 April 2022	337,165
Amount released to income earned from charitable activities	(337,165)
Amount deferred in year	41,200
Balance as at 31 March 2023	<u>41,200</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.

**18. 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>2023</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
Fixed Asset Reserve	32,530	-	(20,207)	(12,323)	-
JLP Belonging Activity	-	-	-	190,000	190,000
Invest to Grow	281,192	-	-	(42,677)	238,515
Lifelong Advocacy Support	50,000	-	-	(50,000)	-
<b>Total Designated Funds</b>	<u>363,722</u>		<u>(20,207)</u>	<u>85,000</u>	<u>428,515</u>
General Funds	933,514	1,016,140	(925,823)	(85,000)	938,831
<b>Total Unrestricted Funds</b>	<u>1,297,236</u>	<u>1,016,140</u>	<u>(946,030)</u>	<u>-</u>	<u>1,367,346</u>
<b>Restricted Funds</b>					
Trusts & Foundations	-	238,274	(210,938)	-	27,336
Winter Support	45,173	-	(45,173)	-	-
COVID 19 Support	25,000	-	(25,000)	-	-
Participation Fund	90,820	-	(90,820)	-	-
Helpline & Lifelong Advocacy	33,054	149,000	(134,969)	-	47,085
CHS	-	650,460	(620,460)	-	30,000
Good Childhood Fund	99,091	-	(99,091)	-	-
Advocacy Services	25,134	2,088,894	(2,089,028)	-	25,000
Corporate Parenting	-	180,000	(180,000)	-	-
National Lottery	-	78,337	(48,337)	-	30,000
Volunteering	-	49,578	(49,578)	-	-
Policy & Participation Projects	-	91,137	(91,137)	-	-
Clackmannanshire CtC	-	50,059	-	-	50,059
Digital Participation	37,500	7,500	(45,000)	-	-
<b>Total Restricted Fund</b>	<u>355,772</u>	<u>3,583,239</u>	<u>(3,729,531)</u>	<u>-</u>	<u>209,480</u>
<b>Total Funds</b>	<u>1,653,008</u>	<u>4,599,379</u>	<u>(4,675,561)</u>	<u>-</u>	<u>1,576,826</u>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****18. Analysis of charitable funds (continued)**

<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>	<b>230,214</b>	<b>-</b>	<b>(35,603)</b>	<b>169,111</b>	<b>363,722</b>
General Funds	809,149	845,180	(551,704)	(169,111)	933,514
<b>Total Unrestricted Funds</b>	<b>1,039,363</b>	<b>845,180</b>	<b>(587,307)</b>	<b>-</b>	<b>1,297,236</b>
<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	-	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>	<b>-</b>	<b>4,376,431</b>	<b>(4,020,659)</b>	<b>-</b>	<b>355,772</b>
<b>Total Funds</b>	<b>1,039,363</b>	<b>5,221,611</b>	<b>(4,607,966)</b>	<b>-</b>	<b>1,653,008</b>

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:

**Fixed asset reserve**

This represented 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. However due to the nature of the assets held by the company this designated fund has been released.

**JLP Belonging Activity**

This fund has been created from monies received from the JLP Partnership for Christmas 2022. It was agreed that these monies would cover belonging and participation events from December 2022 to October 2023 and funds would be designated to cover the activity in the next financial year.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

#### Invest to Grow

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

#### Lifelong Advocacy Support

Funds designated to support the development of the organisation's Lifelong Advocacy services. This was not utilised in the year and has been released to General 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 were therefore redesignated to the Invest to Grow Fund 2022.

#### Match Funding

This represents the value of funding received in 2020/21, carried forward until 2021/22 to match projected future expenditure. This was redesignated to the Invest to Grow Fund in 2022.

#### b. Restricted funds comprise:

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

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

**Covid 19 Support** . 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** : 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.

**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.

**National Lottery:** Funding received to support the delivery costs of the Community that Cares programme of work

**Volunteering:** Funding received from the Young Start National Lottery fund to support the costs of delivery of the organisation's volunteering programme.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

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

**Clackmannanshire CtC:** Funding received to support the expansion of the Communities that Care project into Clackmannanshire.

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

**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.

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

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

### 19. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	42,525	-	42,525
Current Assets:			
Debtors	429,128	-	429,128
Stock	6,944		6,944
Cash at bank	1,161,792	209,480	1,371,272
Current liabilities	(273,043)	-	(273,043)
	<u>1,367,346</u>	<u>209,480</u>	<u>1,576,826</u>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
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>



**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****20. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net (expenditure)/income for the year (as per the Statement of Financial Activities)	(76,182)	613,645
Adjustments for:		
Loss on disposal of Fixed Assets	-	5,536
Depreciation charges	20,207	35,603
Purchase of Stock	(6,944)	
(Increase)/Decrease in debtors	(89,619)	56,770
(Decrease) in creditors	(222,267)	(501,171)
Net cash (used in)/provided by operating activities	<u>(374,805)</u>	<u>210,383</u>

**21. Analysis of cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	1,371,272	1,776,279
Total cash and cash equivalents	<u>1,371,272</u>	<u>1,776,279</u>

**22. 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</b>	<b>Land &amp; Buildings</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	69,919	53,689
Between the second and fifth year inclusive	81,572	151,491
	<u>151,491</u>	<u>205,180</u>

**23. 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.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 23. Judgements and key sources of uncertainty (cont.)

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.

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