

CHARITY NO: SC026076

COMPANY NO: SC173232

**WHO CARES? SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

WHO CARES? SCOTLAND
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Carmel Jacob-Thomson (resigned 22 April 2025) Sarah Blackmore (Interim Chair from 22 April 2025) Carol Kirk Douglas Adam Erin McAuley Jennifer Royston Michael Stewart Ruth Wallace Stephen Ramsay (resigned 31/07/2025) Trevor Hillman Angela Crawley (appointed 26/10/2024) Rebecca Munro (appointed 26/10/2024) Scott Ross (appointed 26/10/2024) Ellen Starkey (appointed 26/10/2024)
Senior Management	Louise Hunter- Chief Executive Denny Ford - Director of Advocacy and Participation (left December 2024) Kay McKerrell – Director of Advocacy & Participation Kenny Murray – Deputy Chief Executive Andy Robins – Director of Business Development Fiona Donaldson – Director of Finance
Principal Office	Suite 208/09 The Pentagon Centre 36-38 Washington Street Glasgow G3 8AZ
Charity Number:	SC026076
Company Number:	SC173232
Independent Auditors	Wbg (Audit) Limited 168 Bath Street Glasgow G2 4TP
Bankers	Clydesdale Bank plc (t/a Virgin Money) 20 Waterloo Street Glasgow G2 6DB
Solicitors	Morton Fraser MacRoberts LLP 60 York Street Glasgow G2 8JX

WHO CARES? SCOTLAND

Report of the Trustees for the year ended 31 March 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

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, 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 2025 or subsequently:

Names of current trustees, dates of appointment

Name	Date Appointed
Jennifer Royston	24/02/2020
Trevor Hillman	24/02/2020
Carol Kirk	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
Angela Crawley	26/10/2024
Rebecca Munro	26/10/2024
Scott Ross	26/10/2024
Ellen Starkey	26/10/2024

Names and dates of resignations over the past year

Name	Date Appointed	Date Resigned
Carmel Jacob-Thomson	24/02/2020	22/04/2025
Stephen Ramsay	23/10/2022	31/07/2025

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Report of the Trustees for the year ended 31 March 2025

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 2024/25, the following people comprised the Who Cares? Scotland senior management team:

Kay McKerrell 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). Denny left the organisation in December 2024.

Kenny Murray, Deputy CEO and 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.

Andy Robin, Director of Business Development, is responsible for leading on our fundraising activity and for the Communities that Care team. Andy joined the organization in July 2024.

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Report of the Trustees for the year ended 31 March 2025

Fiona Donaldson, Director of Finance, has oversight of our financial management systems and team and our People & Culture 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 104 staff, with 32 members of staff leaving, and 21 new starts in the year. This represents an annual staff turnover of 32%. 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 our staff survey carried out in October 2024 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 54 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 June 2025 we successfully renewed our 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

January 2024 marked the start of the second year of Who Cares? Scotland's strategic plan: Our Voice, Our Community, Our Future. In response to operational realities, we combined two of our strategic priorities for the purposes of monitoring and reporting. However, we continue to evaluate our progress against the key themes identified through our wide-reaching consultation in 2022:

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

INFLUENCING CHANGE: We work to positively influence decision-makers who impact the lives of Care Experienced people. This is achieved by sharing insights from our robust evidence base and gathering the views of Care Experienced people.

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Report of the Trustees for the year ended 31 March 2025

CREATING CONNECTION & PROVIDING OPPORTUNITIES: We bring Care Experienced people together to build meaningful relationships and a strong sense of belonging. Through a consistent and inclusive membership offer, we promote a positive care identity and foster an engaged, empowered movement.

CREATING COMMUNITIES THAT CARE: We aim to make Scotland more inclusive and caring by raising awareness about care through local community engagement and national media activity.

To deliver on these ambitious goals, we rely on A Solid Foundation – the essential infrastructure that underpins our work. This includes our dedicated people, effective business systems, and a sustainable funding model.

Achievements and Performance

UPHOLDING RIGHTS

Over the past year, we have supported more than 1,500 individuals – ranging in age from 2 to 62 -across all types of care placements, helping them realise their rights through independent advocacy. We maintain an advocacy presence in all 32 local authority areas, and during this time, our advocacy workers assisted with over 5,700 separate advocacy issues.

Advocacy related to child protection continues to grow, with demand increasing through both expanded local authority contracts and new requests from private providers. In several regions, we have also been invited to join planning groups for Bairns Hoose advocacy, creating new opportunities to expand our services.

"I think my advocate helped me by listening to me and telling other adults what was important to me."

"Advocacy has helped move things on for me. My Advocate keeps in contact with the other people helping me like health, social work and that. I like that they communicate together as they can share ideas that help me...Using this (Talking Mats) really helps me as I have pictures to focus on."

Young people receiving advocacy

"I was happy to make these decisions today as I have met you all and heard directly from all of the children with the support of their Advocacy Worker."

Panel chairperson on advocacy support

In response to changes in legislation and the lifelong impact of care experience, we engaged with the Scottish Government to extend advocacy support to 16- and 17-year-olds under the Care and Justice (Scotland) Act 2024.

During this time, our Helpline saw a rise in enquiries from professionals supporting the Care Experienced community. To increase awareness among Care Experienced adults, our Lifelong Advocates and volunteers created "Meet the Team" videos, now shared on social media to promote the Advocacy Helpline.

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Report of the Trustees for the year ended 31 March 2025

"The Who Cares? Scotland advocacy helpline has been a lifeline for me, providing not just general support but tangible assistance during crucial moments. When I needed help with my application to "Redress Scotland," the helpline advocates played a pivotal role. They advocated for me through the redetermination process and even helped draft a compelling letter, ensuring that my voice was effectively heard."

Care Experienced helpline caller

In the winter, the Scottish Government, through the Children and Young People Participation (CYPP) Framework, commissioned us and Barnardo's Scotland to engage with Care Experienced children and young people on four key consultations: the redesign of the children's hearings system, the future of foster care, transitions from care into adulthood, and the development of a universal definition of care experience. Using a trauma-informed and participatory approach, 48 Care Experienced individuals aged 9 to 25 shared their views – demonstrating a powerful example of national collective advocacy.

INFLUENCING CHANGE

Our strategic influencing is shaping policy and practice in ways that benefit Care Experienced people. Our Lifelong Campaign continues to generate significant engagement from Care Experienced individuals, the media, and decision-makers. During the reporting period, we published three issue papers focused on the experiences of those aged 16 and over. These papers led to meetings with MSPs and multiple references in Parliamentary Committees. In February, we launched a focused 'Action on Advocacy' campaign, calling for a statutory right to lifelong, independent advocacy for all Care Experienced people.

We responded to several key Scottish Government consultations, including the Post-school Education and Skills Reform Legislation, Moving On, and the Equality and Human Rights Mainstreaming Strategy. Our responses were shaped by insights from around 200 Care Experienced individuals gathered during the summer of 2023, alongside evidence from our internal advocacy work. Additionally, our members' contribution to the Scottish Parliament's Education, Children & Young People Committee has increased media and political scrutiny, with our work cited eight times during a session addressing social work staffing challenges.

Over the year, around 120 Care Experienced people participated in 160 influencing activities. Locally, Champions Boards held 126 meetings, engaging with Promise keepers on issues like Aftercare and contextual safeguarding. Nationally, we worked with the All-Party Parliamentary Group for Care Experienced Children and Young People to advocate for extending Corporate Parenting responsibilities in UK legislation to include key public bodies such as the British Transport Police and the Passport Authority.

Through the Empowered Voices Training Programme, 37 members across two cohorts have been supported to develop campaigning, activism, and public speaking skills, with a third cohort in development.

"I got into my masters by talking about my experience talking at the Scottish Parliament. Making reference to my perspectives on secure care as developed in that [EVP] discussion session."

EVP participant

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The Education & Engagement Team delivered 32 learning sessions to 788 participants from a diverse range of Corporate Parents. They also supported planning efforts with 10 Corporate Parents and developed 12 digital resources, which were accessed 2,198 times. A new 'Care Experience and Corporate Parenting' e-learning module launched this year was completed by 2,453 individuals across 23 organisations. We co-hosted the first Emergency Services Engagement event, welcoming 55 Care Experienced individuals, and launched the inaugural Corporate Parenting Awards to mark 10 years of the Children and Young People (Scotland) Act 2014, with 88% of the 26 named Corporate Parents represented through various forms of participation.

"This was an amazing session that raised my understanding and responsibilities in my role as a corporate parent. Well presented in a way that was meaningful, interactive and valuable. Would highly recommend this."

Feedback from corporate training attendee

"Re-energised and new network connections made which will enable us to work more collaboratively and further enhance our supports to care experienced students."

Feedback from Corporate Parenting Awards

Finally, the Evidence & Impact team enhanced internal reporting, delivered human rights-based data training, and initiated due diligence on a new CRM system to ensure evidence-informed work.

Care Experienced voices remain central, with rich advocacy data and empowered members influencing the Scottish Youth Parliament, government committees, and media through stories and campaigns.

CREATING CONNECTION and PROVIDING OPPORTUNITIES

During the reporting period, we brought together over 300 Care Experienced individuals across 12 local authority areas, delivering approximately 200 activities and events focused on fun, friendship, and belonging. Local teams and dedicated volunteers supported groups and outings during school holidays, while the Membership & Participation Team helped deliver eight major national events, including the Summer Meet-Up, Time to Shine, the Care Cup, and the Care Family Christmas Dinner.

"The Who Cares Scotland Drop-In is more than just a space I can attend on a Thursday night, it is an escape; somewhere I can just turn up and I know people are gonna welcome me with open arms... a safe space for care experienced adults"

Drop-In Group participant

"The Love Rally for me is an opportunity to show our support of the community and be extremely visible and celebrate."

Love Rally attendee

"Brilliant seeing people again and new people too"; "thank you for sharing the love especially at this difficult time."

Care Family Christmas Dinner participants

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Report of the Trustees for the year ended 31 March 2025

Throughout the year, volunteers continued to play a vital role across the organisation. Over 100 individuals contributed a combined 2,000 hours supporting various groups, events, and the Christmas programme. Our processes have evolved to become more inclusive and responsive, with new roles created to meet specific organisational needs. One such role – the new Virtual Education and Engagement position – provided remote tech support to the Education & Engagement team, offering a fully virtual volunteering opportunity. Volunteers with language skills were instrumental at the Care Cup, where several refugees were present, and a dedicated team supported a successful membership refresh. The dedication and impact of our volunteers were formally recognised when the Edinburgh participation volunteers received the Inspiring Volunteers team award from Volunteer Edinburgh.

“This is truly the best place I have volunteered. There is a clear passion and commitment to ensure a positive time is had for all involved. From the day I had my interview to now I have felt welcomed, part of a team and encouraged to have an enjoyable time volunteering.”

Who Cares? Scotland volunteer

In October, as part of our efforts to better understand and respond to member needs, we conducted a Membership Survey. The survey focused on current membership benefits (such as birthday cards, Speak Out, and local groups), potential new perks and opportunities, and the issues members wanted the organisation to prioritise. We received over 100 responses – our highest participation rate to date. Respondents expressed interest in benefits related to food, shopping, and experiences, and highlighted key issues such as mental health, lifelong support, housing, homelessness, and independent living. These insights will guide our planning and priorities for 2025.

Also within the reporting period, a cross-organisational team led a membership data refresh to reconnect with members and ensure records are accurate. Over 3,000 members were contacted, resulting in significant updates to our database. While some members could not be reached due to outdated contact details, ongoing efforts to reconnect are being made through email, text messages, phone calls, the Speak Out magazine, and social media.

The Membership & Participation Team secured several exclusive offers for members during the year, including gym membership discounts, free football tickets, discounts at tourist attractions and reduced-cost driving lessons. Through our continued partnership with the John Lewis Partnership, we delivered Christmas food hampers to over 150 Care Experienced individuals.

Four Care Experienced members were also supported to attend the Harvard Summer Programme during the year. Each of them took the opportunity to share their positive experiences publicly through media engagement.

Finally, collaborations established during the reporting period with MCR Pathways, Sport Scotland, Home-Start, and the Scottish Youth Parliament helped raise awareness of membership and its benefits. Further partnerships are being developed to expand our reach and create more opportunities for Care Experienced people in the future.

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CREATING COMMUNITIES THAT CARE

During this period, our Communities that Care (CtC) initiative continued to grow and evolve. We secured around 30 media opportunities that featured 12 individuals with care experience. These efforts helped challenge stigma and promote a more positive narrative about the Care Experienced community.

We also continued to provide training support to our largest partner, the John Lewis Partnership (JLP). In addition, we delivered sessions for a range of organisations, including charities such as The King's Trust, Action for Children and Y2K (a youth work organisation in Dalkeith); higher education institutions like the University of Strathclyde and the University of the West of Scotland; and other corporate partners such as KPMG.

"Hearing the perspective of the young people really gave me a sense of purpose and understanding"
King's Trust delegate

Development of the Care Aware Workforce Training focused on two main priorities during this period:

- Securing CPD certification for all participants who complete the training
- Developing and launching marketing and communications materials, including a dedicated landing page

In 2024/25, our training partnerships emerged organically, as organisations approached us to address an unmet need for specialised care experience training. Now that certification and marketing assets are in place, our focus is shifting toward building a robust engagement strategy. We aim to proactively seek investment in our training and support services, benefiting both businesses and the Care Experienced community.

Interest is also growing from Local Employability Partnerships (LEPs), who have contacted us for training aligned with the No One Left Behind and Young Person's Guarantee strategies. In response, the team is developing an outreach plan to build on this initial interest and strengthen collaboration with local authorities.

Our work in schools also continued. We engaged with around 120 schools across four local authority areas, delivering 33 staff sessions and 128 pupil-facing sessions. By taking a whole-school approach, we help pupils, teachers, and community members develop a deeper understanding of care experience. This approach fosters environments where all children can thrive. Feedback has been overwhelmingly positive.

"I like how informative yet fun the presentations is, I would love to be a foster parent to help a child feel safe when I'm older"

"I have a friend in care, they are in residential, I always wondered why he went into care, but now I know he is not bad."

"Being in care can be positive"

Comments from young people after a CtC session in school

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Report of the Trustees for the year ended 31 March 2025

A SOLID FOUNDATION

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At Who Cares? Scotland, our employees are essential to achieving our vision for Care Experienced people, and we remain committed to investing in and valuing our workforce. In line with our Strategic Plan, we continue to prioritise trauma-informed, inclusive services.

New staff now benefit from an enhanced online induction through our updated HR system, which includes training on Health and Safety Awareness and well-being topics such as Stress Management. During this period, additional staff development included a neurodiversity seminar, NHS Scotland Trauma-Informed training, Safer Recruitment, First Aid, Mental Health First Aid, ASIST, and Talking Mats.

Legal partners Cairn Legal and CLAN Childlaw delivered legal case clinics covering recent changes in housing and education law, providing valuable insights for our Advocacy & Participation Workers. CLAN Childlaw is also working closely with our Director of Advocacy & Participation to develop bespoke training for 2025. This training will focus on key areas such as Children's Hearings System (CHS) Offence Grounds, Unaccompanied Asylum-Seeking Children, and Housing Rights.

Internally, we continue to promote shared learning through Communities of Practice, particularly in Advocacy and Policy. These sessions offer staff a space to exchange ideas, share experiences, and seek peer support. To strengthen collaboration and alignment across the organisation, we hold regular team and directorate development days. We are also planning an all-staff development day in June to further promote connection and consistency.

In October 2024, our staff survey – completed by 75% of the workforce – provided positive insights:

- 94.9% of staff feel their job is important
- 87.3% believe their role contributes to the Strategic Plan
- 88.5% are proud to work for Who Cares? Scotland
- 97.4% enjoy their work
- 98.7% care about the future of Who Cares? Scotland

Staff survey feedback

"Whether it's the children and young people I support, the adults who support them, my colleagues who share the same values, or my manager who leads with compassion and humility, it's the relationships that truly make my job what it is."

Infrastructure

During this period, we have streamlined our finance and expenses functions to improve efficiency and support long-term organisational sustainability. We also continued to strengthen our governance framework by providing regular progress updates on the Strategic Plan to both our membership and the Strategy Oversight Sub-Committee. In addition, we developed an IT Strategy and achieved Cyber Essentials & Cyber Essentials Plus accreditation, further enhancing our information security.

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Finance

During this financial year, we successfully revived our *Gala for Love* event, held in August 2024 at the Radisson Blu. With over 200 guests in attendance and generous sponsorship from Kibble, Macklin Motors, SQA, and Education Institute Scotland, the event raised more than £21,516 after costs.

Our supporters also continued to take part in a variety of sponsored activities on our behalf, including numerous runs and participation in every Kiltwalk event. In February 2025, we hosted our own *Firewalk* event, which raised over £5,000.

The John Lewis Partnership remained a key source of funding, raising over £200,000 during this period through initiatives such as their *Made X Care* product range and their annual Supplier Ball at Christmas.

We secured a 24-month grant of £142,297 from the National Lottery Community Fund's *Improving Lives* programme to support our Membership and Participation work, alongside continued support through a strategic grant and an *Awards for All* donation.

We also gained investment from new funders, including a three-year grant of £57,000 from the Rayne Foundation, while maintaining strong relationships with our ongoing multi-year funders, including: the Esmée Fairbairn Foundation, Paul Hamlyn Foundation, Children in Need, Northwood Trust, Shetland Charitable Trust, STV Appeal, and St. James's Place Bank.

Our most recent *Christmas Appeal* exceeded expectations, raising over £18,000 – well above our £15,000 target – and attracted numerous gifts in kind for guests at our *Care Family Christmas* celebration.

Plans for the Future

As we enter the third year of delivering our strategic plan, we are committed to building on the achievements of the past two years. While the current economic climate presents ongoing funding challenges, we remain focused on delivering high-quality services across all five strategic pillars.

We will maintain our emphasis on the wellbeing of our staff and volunteers, and we are dedicated to continually improving our systems and processes. Diversifying our income streams remains a priority, strengthening the agility, creativity, and long-term sustainability of our work.

In the year ahead, we will also continue to use our data, evidence, and the voices of Care Experienced people to inform and influence the development of the 'Promise Bill', ensuring that decision-makers fully recognise the lifelong impact of care experience.

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 & the Strategy Oversight Committee

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Report of the Trustees for the year ended 31 March 2025

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
- Long-term planning for financial activity is not completed effectively and therefore the board is unable to anticipate and mitigate risk effectively
- Sources of funding become constrained due to changes in the political and/or economic environment leading to a loss of income.

Mitigations include strengthening senior management capacity through the creation of the Depute Chief Executive role; creating a new Business Development Director role; working collaboratively with key stakeholders with evidence-based and solutions-focused campaigning in mind; and ongoing improvements to our organisational systems and processes.

Financial Review

Results for the Year

From incoming resources of £4,237,915 an overall deficit of £197,601 has been incurred. This deficit comprises deficits of £50,000 on designated funds, £81,008 on general funds and £66,593 on restricted funds. The deficits on designated and restricted funds are due to the timing of spend against funds carried forward from the previous financial year. The general fund deficit has resulted from a shortfall in fundraising targets over the course of the year. After designations, the general fund decreased by £31,008.

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 2025, general reserves were £762,788, which represents 8.9 weeks running costs (based solely on General Reserve, if Designated Funds are included it represents 10.3 weeks). 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 £1,023,576.

Principal Funding Sources

The directors gratefully acknowledge grants and income received of £4,237,915 (2024: £4,279,775) 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 John Lewis Partnership and Scottish Government

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Report of the Trustees for the year ended 31 March 2025

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 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

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Report of the Trustees for the year ended 31 March 2025

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:

Signed by:

FFB9D38C4705469...

Name: Sarah Blackmore

Date 1 October 2025

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Who Cares? Scotland (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, 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.

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 2025

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 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 2025

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 13 & 14, 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;

WHO CARES? SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2025

- Regulations and legislation pertinent to the charity's operations

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.
 - Depreciation
 - Accruals
 - Prepayments
 - Accrued Income
 - Deferred Income
 - Fixed Asset disposals

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 2025

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. 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.

Signed by:

Wbg (Audit) Limited

142BED1E16784DD
Rory McCall, BAcc CA (Senior Statutory Auditor)

For and on behalf of Wbg (Audit) Limited, Statutory Auditor

168 Bath Street

Glasgow

G2 4TP

Date: 1 October 2025

Wbg (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 2025** (Including an Income and Expenditure account)

	Note	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	4	50,210	-	50,210	70,431	-	70,431
Charitable Activities	5	624,919	3,562,786	4,187,705	775,265	3,434,079	4,209,344
Total Income		675,129	3,562,786	4,237,915	845,696	3,434,079	4,279,775
Expenditure on:							
Raising donations and legacies	6	39,063	-	39,063	39,764	-	39,764
Charitable Activities	8	767,074	3,629,379	4,396,453	1,160,967	3,454,002	4,614,969
Total Expenditure		806,137	3,629,379	4,435,516	1,200,731	3,454,002	4,654,733
Net (expenditure) for the year		(131,008)	(66,593)	(197,601)	(355,035)	(19,923)	(374,958)
Transfers		-	-	-	-	-	-
Net Movement in funds		(131,008)	(66,593)	(197,601)	(355,035)	(19,923)	(374,958)
Funds Reconciliation							
Total Funds brought forward	18	1,012,311	189,557	1,201,868	1,367,346	209,480	1,576,826
Total Funds carried forward	18	881,303	122,964	1,004,267	1,012,311	189,557	1,201,868

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 2025**


	Note	2025 £	2024 £
Fixed Assets			
Intangible Assets	12	15,352	10,084
Tangible assets	13	37,183	44,764
Total Fixed Assets		52,535	54,848
Current Assets			
Debtors	14	404,375	460,825
Stock	15	12,000	12,000
Cash at bank and in hand	21	846,696	1,020,486
Total Current Assets		1,263,071	1,493,311
Current Liabilities			
Creditors falling due within one year	16	(311,339)	(346,291)
Net Current Assets		951,732	1,147,020
Net Assets		1,004,267	1,201,868
The funds of the charity			
Restricted funds	18	122,964	189,557
Unrestricted funds	18	881,303	1,012,311
Total Charity Funds		1,004,267	1,201,868

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:

Signed by:

 FFB9D38C4705469...
 Name: Sarah Blackmore

Signed by:

 F0BD503CA1CF497...
 Name: Douglas Adam

Date: 1 October 2025

Company Registration Number: SC 173232

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024
		£	£
Cash flows from operating activities			
Net cash (used in) operating activities	20	(151,808)	(320,609)
Cash flow from investing activities			
Purchase of Fixed Assets		(21,982)	(30,177)
Change in cash and cash equivalents in the year		<u>(173,790)</u>	<u>(350,786)</u>
Cash and cash equivalents brought forward		1,020,486	1,371,272
Change in cash and cash equivalents		<u>(173,790)</u>	<u>(350,786)</u>
Cash and cash equivalents carried forward	21	<u>846,696</u>	<u>1,020,486</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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.

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 2025

1. Accounting Policies (cont.)

(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) Fixed assets

• Intangible assets and amortization

These relate to legal and professional costs for intellectual property registration and trademarking. These costs are amortised as follows:

Intellectual Property	20% straight line
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• 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 Vehicles	25% straight line

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (cont.)

(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 9. 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 2025

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). No trustees received expenses in the year. (2024 £Nil). No trustees waived expenses in the year. (£418 in 2024).

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

4. Income from donations and legacies

	2025	2024
	£	£
Donations	50,210	70,431
	<u>50,210</u>	<u>70,431</u>

5. Income from charitable activities

	2025	2024
	£	£
Advocacy	1,903,507	1,974,442
Policy, Belonging & Connection, Training & Education	2,284,198	2,234,902
	<u>4,187,705</u>	<u>4,209,344</u>

6. Raising funds – expenditure on raising donations and legacies

	Direct Costs	Support Costs	Total
	£	£	2025
Seeking donations, grants & legacies	-	39,063	39,063
	<u>-</u>	<u>39,063</u>	<u>39,063</u>
	Direct Costs	Support Costs	Total
	£	£	2024
Seeking donations, grants & legacies	-	39,764	39,764
	<u>-</u>	<u>39,764</u>	<u>39,764</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 etc	Governance	Total 2025
Cost Type	£	£	£	£	£
Staff Costs	27,231	1,578,597	1,894,308	15,556	3,515,692
Travel	-	68,536	82,243	-	150,779
Volunteer	-	-	1,990	-	1,990
Premises	5,054	72,749	87,299	3,369	168,471
General and Finance	4,452	64,077	76,892	2,968	148,389
Legal & Professional	1,105	15,908	19,089	737	36,839
Communications	1,221	17,572	21,088	814	40,695
Depreciation	-	11,044	13,251	-	24,295
Total	39,063	1,828,483	2,196,160	23,444	4,087,150

	Raising Funds	Advocacy	Policy etc	Governance	Total 2024
Cost Type	£	£	£	£	£
Staff Costs	27,231	1,702,706	1,858,524	15,556	3,604,017
Travel	-	68,885	75,189	-	144,074
Volunteer	-	-	2,939	-	2,939
Premises	4,919	74,480	81,296	3,280	163,975
General and Finance	5,588	84,594	92,336	3,724	186,242
Legal & Professional	880	13,327	14,546	587	29,340
Communications	1,146	17,354	18,942	764	38,206
Depreciation	-	8,536	9,317	-	17,853
Total	39,764	1,969,882	2,153,089	23,911	4,186,646

Governance costs:	2025	2024
	£	£
Trustee Expenses	-	1,249
Audit Fee	9,192	8,592
Accountancy & Professional Fee	22,062	29,407
AGM Costs	-	103
Support Costs (see above)	23,444	23,911
	54,698	63,262

	Support costs	Governance	2025
	£	£	£
Raising funds	39,063	-	39,063
Advocacy	1,828,483	24,863	1,853,346
Policy etc.	2,196,160	29,835	2,225,995
Total Allocated	4,063,706	54,698	4,118,404

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**7. Allocation of governance and support costs (cont.)**

	Support costs	Governance	2024
	£	£	£
Raising funds	39,764	-	39,764
Advocacy	1,969,882	30,247	2,000,129
Policy etc.	2,153,089	33,015	2,186,104
Total Allocated	<u>4,162,735</u>	<u>63,262</u>	<u>4,225,997</u>

8. Analysis of expenditure on charitable activities

	Advocacy	Policy etc.	2025
	£	£	Total
Campaigns/Fundraising	-	10,556	10,556
Corporate Planning	-	122,275	122,275
Belonging & Connection	-	50,285	50,285
Event Costs	9,371	11,246	20,617
Participation Costs	13,852	16,623	30,475
Harvard	12,355	14,325	26,680
Project Costs	-	56,224	56,224
Governance costs (Note 7)	24,863	29,835	54,698
Support Costs (Note 7)	<u>1,828,483</u>	<u>2,196,160</u>	<u>4,024,643</u>
Total Allocated	<u>1,888,924</u>	<u>2,507,529</u>	<u>4,396,453</u>

	Advocacy	Policy etc.	2024
	£	£	Total
Campaigns/Fundraising	-	1,525	1,525
Corporate Planning	-	181,031	181,031
Life Changes Trust	-	120,246	120,246
Event Costs	13,415	14,642	28,057
Participation Costs	18,255	19,925	38,180
Harvard	11,557	13,399	24,956
Project Costs	-	34,741	34,741
Governance costs (Note 7)	30,247	33,015	63,262
Support Costs (Note 7)	<u>1,969,882</u>	<u>2,153,089</u>	<u>4,122,971</u>
Total Allocated	<u>2,043,356</u>	<u>2,571,613</u>	<u>4,614,969</u>

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

	2025	2024
	£	£
Salaries and wages	3,067,998	3,141,238
Social security costs	296,768	302,482
Employer contributions to defined benefit contribution pension	<u>150,926</u>	<u>160,297</u>
Total staff costs	<u>3,515,692</u>	<u>3,604,017</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

9. Analysis of staff costs and remuneration of key management personnel (cont.)

The charity made £150,926 of contributions to the pension plan on behalf of the employees (2024: £160,297).

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

	2025 No.	2024 No.
£60,000 - £70,000	1	2
£70,000 - £80,000	1	-
£80,000 - £90,000	-	-
£90,000 - £100,000	1	1

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

	2025 No.	2024 No.
	104	110

	£	£
Key Management Personnel remuneration	380,124	374,763

There was 4 redundancies in 2025 costing £12,954. (2024: 1 costing £1,794).

10. Net (expenditure) for the year

This is stated after charging:

	2025 £	2024 £
Depreciation	20,138	16,021
Amortisation	4,157	1,833
Auditor's remuneration:		
Audit fees	9,192	8,592
Other fees	5,070	4,575
Rentals under operating Leases	69,919	69,919

11. Government Grants

	2025 £	2024 £
Corporate Parenting	180,000	180,000
CHS Grant	640,765	638,146
Help Line	116,000	116,000
CYPFEIF & ALEC Fund	267,225	267,225
	<u>1,203,990</u>	<u>1,201,371</u>

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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

11. Government Grants (cont.)

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 £640,765 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 a further grant from the Scottish Government totaling £116,000 for Helpline funding

12. Intangible Fixed Assets

	Intellectual Property & Branding £
Cost or Valuation	
At 1 April 2024	11,917
Additions	9,425
At 31 March 2025	21,342
Amortisation	
At 1 April 2024	1,833
Charge for the year	4,157
At 31 March 2025	5,990
Net Book Value	
At 31 March 2025	15,352
At 31 March 2024	10,084

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

13. Tangible Fixed Assets

	Motor Vehicles £	Office Equipment £	Furniture and Fittings £	Total £
Cost or valuation				
At 1 April 2024	29,750	189,774	34,889	254,413
Additions	-	6,797	5,760	12,557
Disposals	-	(14,280)	(25,892)	(40,172)
At 31 March 2025	29,750	182,291	14,757	226,798
Depreciation				
At 1 April 2024	29,750	146,391	33,508	209,649
Charge for the year	-	18,606	1,532	20,138
Disposals	-	(14,280)	(25,892)	(40,172)
At 31 March 2025	29,750	150,717	9,148	189,615
Net book value				
At 31 March 2024	-	43,383	1,381	44,764
At 31 March 2025	-	31,574	5,609	37,183

14. Debtors

	2025 £	2024 £
Trade debtors	86,068	402,227
Other debtors	318,307	58,598
	<u>404,375</u>	<u>460,825</u>

15. Stock

	2025 £	2024 £
Membership goods	<u>12,000</u>	<u>12,000</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	44,572	49,776
Deferred income (Note 17)	6,000	112,051
Other creditors	260,767	184,464
	<u>311,339</u>	<u>346,291</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**17. Deferred income**

	2025
	£
Balance as at 1 April 2024	112,051
Amount released to income earned from charitable activities	(112,051)
Amount deferred in year	6,000
Balance as at 31 March 2025	<u>6,000</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

Analysis of Fund Movements	Balance b/f	Income	Expenditure	Transfers	Fund C/f
2025	£	£	£	£	£
Unrestricted Funds					
JLP Belonging Activity	50,000	-	(50,000)		-
Invest to Grow	168,515	-	-	(50,000)	118,515
Total Designated Funds	218,515	-	(50,000)	(50,000)	118,515
General Funds	793,796	675,129	(756,137)	50,000	762,788
Total Unrestricted Funds	1,012,311	675,129	(806,137)	-	881,303
Restricted Funds					
Trusts & Foundations	5,959	80,244	(86,203)	-	-
Shetland Charitable Trust	5,579	35,300	(29,698)	-	11,181
Empowered Voices (NLN)	5,000	-	(5,000)	-	-
5N1V (Paul Hamlyn)	5,000	15,000	(20,000)	-	-
Helpline & Lifelong Advocacy	15,000	116,000	(131,000)	-	-
CHS	30,000	640,765	(670,765)	-	-
Advocacy Services	25,000	2,058,486	(2,083,486)	-	-
Corporate Parenting	-	180,000	(180,000)	-	-
JLP Belonging & Connection	-	221,289	(221,289)	-	-
National Lottery	49,794	-	(49,794)	-	-
National Lottery Improving Lives	-	71,999	(11,322)	-	60,677
Policy & Participation Projects	-	19,478	(19,478)	-	-
Awards for All	-	16,800	(16,800)	-	-
National Heritage Lottery	-	7,002	(7,002)	-	-
Clackmannanshire CtC	48,225	100,423	(97,542)	-	51,106
Total Restricted Fund	189,557	3,562,786	(3,629,379)	-	122,964
Total Funds	1,201,868	4,237,915	(4,435,516)	-	1,004,267

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**18. Analysis of charitable funds (cont.)**

Analysis of Fund Movements 2024	Balance b/f £	Income £	Expenditure £	Transfers £	Fund C/f £
Unrestricted Funds					
JLP Belonging Activity	190,000	-	(190,000)	50,000	50,000
Invest to Grow	238,515	-	-	(70,000)	168,515
Total Designated Funds	428,515	-	(190,000)	(20,000)	218,515
General Funds	938,831	845,696	(1,010,731)	20,000	793,796
Total Unrestricted Funds	1,367,346	845,696	(1,200,731)	-	1,012,311
Restricted Funds					
Trusts & Foundations	21,873	56,858	(72,772)	-	5,959
Shetland Charitable Trust	5,463	34,500	(34,384)	-	5,579
Empowered Voices (NLN)	-	15,000	(10,000)	-	5,000
5N1V (Paul Hamlyn)	-	15,000	(10,000)	-	5,000
Helpline & Lifelong Advocacy	47,085	116,000	(148,085)	-	15,000
CHS	30,000	638,146	(638,146)	-	30,000
Advocacy Services	25,000	2,127,919	(2,127,919)	-	25,000
Corporate Parenting	-	180,000	(180,000)	-	-
National Lottery	30,000	130,487	(110,693)	-	49,794
Policy & Participation Projects	-	20,358	(20,358)	-	-
Clackmannanshire CtC	50,059	99,811	(101,645)	-	48,225
Total Restricted Fund	209,480	3,434,079	(3,454,002)	-	189,557
Total Funds	1,576,826	4,279,775	(4,654,733)	-	1,201,868

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:

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.

Invest to Grow

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of charitable funds (cont.)

b. Restricted funds comprise:

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

Shetland Charitable Trust: Funding received to support participation work in Shetland.

Empowered Voices (NLN): grant to support the Empowered Voices programme delivered in 2023/24

5N1V (Paul Hamlyn): funding received from the Paul Hamlyn Foundation to support the work of the 5N1V CEO group.

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.

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.

JLP Belonging & Connection: This represents funds received from the John Lewis Partnership to fund belonging & connection activity.

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

National Lottery Improving Lives: Funding received to support the work of our Membership & Participation Team

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

Awards for All: This was funding received to support the delivery of our Drop In group.

National Heritage Lottery: This represents funding received to support a Care Experienced History Month project.

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

19. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Fixed assets	52,535	-	52,535
Current Assets:			
Debtors	404,375	-	404,375
Stock	12,000	-	12,000
Cash at bank	723,732	122,964	846,696
Current liabilities	(311,339)	-	(311,339)
	<u>881,303</u>	<u>122,964</u>	<u>1,004,267</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Fixed assets	54,848	-	54,848
Current Assets:			
Debtors	460,825	-	460,825
Stock	12,000	-	12,000
Cash at bank	830,929	189,557	1,020,486
Current liabilities	(346,291)	-	(346,291)
	<u>1,012,311</u>	<u>189,557</u>	<u>1,201,868</u>

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

	2025 £	2024 £
Net (expenditure) for the year (as per the Statement of Financial Activities)	(197,601)	(374,958)
Adjustments for:		
Depreciation & amortisation charges	24,295	17,854
(Increase) in Stock	-	(5,056)
Decrease/(Increase) in debtors	56,450	(31,697)
(Decrease)/Increase in creditors	(34,952)	73,248
Net cash (used in) by operating activities	<u>(151,808)</u>	<u>(320,609)</u>

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	846,696	1,020,486
Total cash and cash equivalents	<u>846,696</u>	<u>1,020,486</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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:

	Land & Buildings 2025 £	Land & Buildings 2024 £
Within one year	-	69,919
Between the second and fifth year inclusive	-	17,480
	-	87,399

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.

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.