CHARITY NO: SC026076

COMPANY NO: SC173232

WHO CARES? SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Michael Stewart (Chair from 4/11/2025) Angela Crawley (Vice Chair from 21/02/2026) Sarah Blackmore (resigned 21/02/2026) Carmel Jacobs (resigned 22/04/2025) Stephen Ramsay (resigned 31/07/2025) Carol Kirk Douglas Adam Erin McAuley Jennifer Royston Ruth Wallace (resigned 31/10/2025) Trevor Hillman (resigned 30/09/2025) Rebecca Munro Scott Ross Ellen Starkey Alison Ruddy (appointed 21/02/2026) Ethan Mulhall (appointed 22/04/2026) Fiona Keegan (appointed 21/02/2026) Gemma Jones (appointed 21/02/2026)
Senior Management	Louise Hunter- Chief Executive (left February 2026) Kay McKerrell –Chief Executive (appointed May 2026)(previously Director of Advocacy & Participation) Kenny Murray – Deputy Chief Executive Andy Robin Director of Business Development (left December 2025) Caroline Richardson – Interim Director of Advocacy & Participation Fiona Donaldson – Director of Finance (left August 2026)
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	Nationwide Building Society (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 2026

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2026.

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.

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 2026 or subsequently:

Names of current trustees, dates of appointment

Name	Date Appointed
Jennifer Royston	24/02/2020
Carol Kirk	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
Alison Ruddy	21/02/2026
Ethan Mulhall	22/04/2026
Fiona Keegan	21/02/2026
Gemma Jones	21/02/2026

Names and dates of resignations over the past year

Name	Date Appointed	Date Resigned
Carmel Jacobs	24/02/2020	22/04/2025
Stephen Ramsay	23/10/2022	31/07/2025
Trevor Hillman	24/02/2020	30/09/2025
Ruth Wallace	27/02/2021	31/10/2025
Sarah Blackmore	27/02/2021	21/02/2026

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. 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 Kay McKerrell (Louise Hunter until February 2026). The CEO is responsible for the overall delivery of the strategic plan and strategic development.

During the financial year 2025/26, the following people comprised the Who Cares? Scotland senior management team:

Kay McKerrell (Director for Advocacy and Participation). She is 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). Kay was appointed Interim CEO in February 2026 and was appointed as permanent CEO in May 2026.

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 left the organisation in December 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 95 staff, with 25 members of staff leaving, and 19 new starts in the year. This represents an annual staff turnover of 27.6%. 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 December 2025 showing high levels of positive feedback.

Volunteers
The organisation has continued to develop its volunteer structure which currently consists of a Volunteer Coordinator 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 2025 marked the beginning of the third year of Who Cares? Scotland's strategic plan, *Our Voice, Our Community, Our Future*. Building on the approach adopted last year, and in response to ongoing operational and financial considerations, we combined two of our strategic priorities for monitoring and reporting purposes. Nevertheless, we continue to assess our progress against the key themes identified through our extensive consultation exercise 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.
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

<u>Independent Advocacy</u>

Over the past year, we supported more than 1,500 individuals, ranging in age from 2 to 65, across all types of care placements, helping them realise their rights through independent advocacy. We maintained an advocacy presence in all 32 local authority areas, and, during the year, our advocacy workers assisted with around 5,300 separate advocacy asks, supporting Care Experienced people to realise more than 11,600 rights.

During the year, existing contracts were successfully retendered in three areas, while new agreements were established with private residential care providers and the Scottish Government. A significant development was the establishment of the Cross Border Placement (CBP) Advocacy Service, enabling support for children and young people placed in Scotland from other jurisdictions.

"My life is finally moving in the right direction, thanks to advocacy."

"My voice is always heard because [advocacy worker] listens to what is important for me and lets everyone know at my meetings as I don't like going."

Young people receiving advocacy

"It was good that my grandsons' voice was heard. He expresses his views to many adults, but when he talks to his advocate, he knows his views are heard and passed on."

Relative of child receiving advocacy

<u>Supporting Best Practice in Advocacy</u>

The organisation continues to play a leading role in national forums, including chairing the National Providers Network and contributing to a range of Scottish Government expert groups. Engagement with the Scottish Government regarding the exclusion of non-instructed advocacy from Children's Hearings resulted in a ministerial commitment to enshrine this right in legislation.

Targeted awareness-raising activity among professionals has contributed to an increase in referrals. Digital platforms and the Helpline service continue to improve accessibility, supporting Care Experienced people of all ages to access information, guidance, and advocacy support.

<u>Lifelong Advocacy</u>

During the reporting period, more than 150 Care Experienced people accessed Lifelong Advocacy support. The most common advocacy asks related to housing and homelessness, financial hardship, legal rights, and mental health. Through Lifelong Advocacy, individuals were supported to understand their rights, have their voices heard, and navigate the systems and services that impact their lives.

Demand for Lifelong Advocacy continues to grow, reflecting both the complex challenges faced by Care Experienced people and the ongoing need for independent, relationship-based advocacy that can walk alongside individuals throughout their lives. This increasing demand highlights the importance of ensuring that Care Experienced people can access support whenever they need it, regardless of their age or stage of life.

The Helpline service also continued to provide an important source of information, guidance, and support. During the reporting period, more than 300 professionals contacted the service, with the majority of enquiries coming from social work and education staff. More than 200 family members and carers also accessed support through the Helpline, seeking advice and information to help them navigate issues affecting the people they care for.

“My experience was fantastic and both [advocate] and [advocate] were amazing. I highly appreciate their hard work and dedication.”
Care Experienced helpline caller

“They were an amazing help to gain me the relevant evidence to support a student in obtaining the CE Bursary.”
Helpline caller assisting Care Experienced student

Collective Advocacy
Collective advocacy at a local level continues to thrive through Champions Boards. In East Lothian, the Champs group celebrated its tenth anniversary and, following consultation with members, adopted a new name: East Lothian Kin. This change reflects a preference for more relational and accessible language.
In North Lanarkshire, Champs members worked collaboratively with NHS Lanarkshire to help shape its Corporate Parenting Plan, ensuring that the perspectives of young people were embedded throughout. Additional contributions included input into the Children’s Services Plan, participation in a podcast with Police Scotland, and engagement in health-focused sessions with NHS representatives. Importantly, follow-up sessions demonstrated how feedback was being used in practice, reinforcing the value of meaningful and sustained engagement.

INFLUENCING CHANGE

Campaigning and Policy Influence
Our strategic influencing work continues to shape policy and practice in ways that benefit Care Experienced people. The Lifelong Campaign continues to generate significant engagement from Care Experienced individuals, the media, and decision-makers. During the year, one member was quoted in the Scottish Parliament and three members participated in public speaking engagements, contributing to greater awareness and strengthening collective advocacy efforts.

We responded to several key Scottish Government consultations, including the Kinship Care consultation, which involved four kinship carers and one member, and the Financial Transparency and Profit Limitation consultation, which incorporated evidence gathered at a parliamentary event attended by around 40 members. The organisation also produced the *Exclusion Labelled as Support* report, drawing on insights from the 2023 Summer of Participation project, group discussions, and individual interviews.

During the reporting period, more than 50 Care Experienced individuals participated in engagement opportunities designed to influence national policy, legislation, and practice. A key focus of this work was the Action on Advocacy campaign, which successfully contributed to shaping several provisions within the Children (Care, Care Experience and Services Planning) (Scotland) Act (CCESP Act), including:

- Ensuring independent advocacy services are independent from care providers
- Defining Care Experience through regulation rather than guidance
- Strengthening accountability for corporate parents
- Securing provision for non-instructed advocacy

Alongside the main campaign, additional opportunities were created for members to contribute to policy discussions. These included participation in a Scottish Government Climate Change Plan workshop and a meeting with the Minister for Children, Young People and Keeping the Promise.

Empowering Care Experienced Voices
Through the Empowered Voices Programme, over 30 members across three cohorts have been supported to develop campaigning, activism, and public speaking skills, with a fourth cohort currently in development. The programme has also expanded through the creation of the Empowered Champs initiative, which launched in 2026. This project involves collaboration with five members of the East Dunbartonshire Champions Board to design and deliver campaigns that drive local change.

"It has improved my skills because now people, charities and organisations have asked me give training to professionals."

"I think that this is a really good programme and I would recommend it."

EVP participants

<u>Supporting Corporate Parents</u>
During the reporting period, the Education and Engagement Team delivered 29 live training sessions, reaching more than 530 individuals from 35 Corporate Parenting organisations across 20 local authorities. In addition, the *Care Experience and Corporate Parenting* e-learning module was completed by over 6,200 individuals across 19 organisations.

Feedback from participants continues to demonstrate the value and impact of this work.

"Have a better-informed appreciation of care experienced learners and the support I can give as corporate parent. Very helpful and educational."

"The session was superb. It was informative and thought provoking, delivered in a warm and supportive way, with a good balance of input and space for discussion. Slides were also excellent, very good leek of content and beautifully done (these things can make such a difference!)"

Feedback from Corporate Parent training attendees

The team also expanded its range of learning resources during the year. In collaboration with the College Development Network, the Education and Engagement Team developed an e-learning module to improve understanding of the unique barriers faced by Care Experienced students in further education and the actions Corporate Parents can take to support them. The team also worked with universities across Scotland to develop a second module focused on fulfilling Corporate Parenting responsibilities within higher education institutions. Both modules are available for colleges and universities across Scotland to host internally.

Evidence and Impact

Our focus on data and evidence continued to strengthen during the year, enabling us to contribute effectively to policy and legislative developments. A significant highlight was our collaboration with The Promise Scotland. Drawing on data from our advocacy database, the Evidence and Impact Team conducted qualitative analysis of members' experiences and, where possible, compared findings from 2020 and 2025.

This work resulted in ten reports aligned to each of The Promise's vision statements. The quality, depth, and distinctiveness of these insights led to all ten reports being published in full as part of Plan 24–30: The Story of Progress.

Care Experienced voices remain at the heart of our influencing work. Through rich advocacy evidence, lived experience insights, and empowered participation, members continue to influence decision-makers, government committees, the Scottish Youth Parliament, and the wider media through their stories, expertise, and campaigns.

CREATING CONNECTION and PROVIDING OPPORTUNITIES

Building Connections and Belonging

During the reporting period, we brought together more than 200 Care Experienced individuals across eight local authority areas, delivering over 150 activities and events focused on fun, friendship, and belonging. Local teams and dedicated volunteers supported groups and outings throughout school holiday periods, while the Membership & Participation Team helped deliver two major national events: the inaugural Summer Festival and the Care Family Christmas Dinner.

"It was just a really fun day and I got to forget about my life at home for a few hours and actually have some fun."
Foxlake participant

"We can talk about anything so I always feel listened too, I know I won't be judged and I know it won't go any further unless it's something really urgent where the staff need to get me support."
Buddy Network participant

"Summer festival was really fun this year as it helps other people in care to connect and have fun which I find really nice and is a great way to have fun"
Summer Festival participant

Volunteering

Volunteers continued to play a vital role across the organisation throughout the year. More than 100 individuals contributed a combined 1,250 hours supporting groups, events, and our Christmas programme. Volunteer involvement was particularly significant during the festive season, helping to write cards, support activities, and contribute to the Care Family Christmas Dinner.

We also retained our Investing in Volunteering accreditation, reflecting the high standard of volunteer engagement, support, and organisational practice.
"Our members feel connected to the volunteers as we are the consistent people who they see regularly...This helps build strong relationships and allows members to feel safe and valued... Volunteering allows members to have a range of different opportunities."
Who Cares? Scotland volunteer

"We love our volunteers - they are a huge asset to our group and are very valuable to us. They are always there to listen to us rant and complain and also celebrate with us when things go well..."
Glasgow Drop-In participant

<u>Membership and Opportunities</u>
During the year, the Membership & Participation Team expanded the range of benefits available to members and welcomed more than 200 new members to the organisation.

Informed by feedback from the 2024/25 Membership Survey, a range of new benefits was introduced. These included free football tickets, discounted memberships to gyms and fitness centres, and discounted entry to attractions and events such as Lauriston Castle and Edinburgh Zoo. Around 300 members accessed these benefits during the year.

Alongside established partnerships, the Membership & Participation Team continued to develop national relationships that amplify the voices of Care Experienced people and create access to new opportunities. A key partnership is with SoundLab, a Glasgow-based music charity supporting Care Experienced young people. Through our membership offer, we signpost young people to its Musicares programme, which provides free access to music tuition and performance opportunities, supporting progression into the music industry.

As part of this collaboration, SoundLab successfully engaged its funder to extend the upper age limit for support from 26 to 30, recognising the lifelong impact of care experience. The organisation has also committed to commissioning our Care Aware training for all tutors.

Two Care Experienced members were also supported to attend the Harvard Summer Programme during the year.

<u>Participation and Continuous Improvement</u>
Ensuring that the voices of Care Experienced people inform all aspects of our work remains central to our approach. During the reporting period, we reviewed and strengthened our monitoring and evaluation processes.

Working collaboratively across teams, and with support from a volunteer with expertise in equality, diversity and inclusion, we developed a simplified framework to assess the impact of participation activities. The framework aligns with key principles, including the UNCRC, ECHR, Community Learning and Development Principles, and the Seven Golden Rules for Participation.

We gather feedback using a range of creative and age-appropriate approaches, including anonymous online surveys. Insights are analysed and shared locally and nationally to celebrate successes, identify learning, and support continuous improvement.

CREATING COMMUNITIES THAT CARE

We are committed to building more inclusive and compassionate communities by increasing awareness and understanding of care experience across Scotland. This work is delivered through three key strands:

- Communities that Care – a whole-school approach that supports schools to better understand and respond to the needs of Care Experienced pupils, helping them to thrive while creating opportunities for connection and participation.
- Care Aware Training – workforce training that helps organisations understand care experience and its long-term impact, while supporting more inclusive policies and practices.
- Media and Public Awareness – activity designed to challenge stigma and negative stereotypes through strengths-based and reframed messaging.

Raising Awareness and Challenging Stigma

During the reporting period, our Communities that Care initiative continued to grow and evolve. We secured 23 media opportunities featuring four people with care experience, helping to challenge stigma and promote more positive and balanced narratives about the Care Experienced community.

We also partnered with a digital transformation agency to develop dedicated webpages for both our Care Aware and Communities that Care programmes. A targeted media campaign, including impact-focused video content, significantly increased visibility and engagement, resulting in:

- Nearly 1,500 visits to workforce training webpages
- Approximately 1,000 visits to Communities that Care school programme webpages

Care Aware Training

We continued to provide training support to our largest partner, the John Lewis Partnership (JLP). To date, more than 1,400 JLP partners have participated in our training sessions, with many more completing the online learning module. A further 27 training sessions are scheduled for the next financial year.

Training was also delivered to a wide range of organisations, including charities such as The King's Trust, Action for Children and the mentoring programme Intandem; public bodies including Skills Development Scotland and Aberdeen City Council; and the University of Strathclyde.

"The session delivered was very informative and I've been reflecting on how I make my own practice as a careers adviser more inclusive for care experienced individuals."
Aberdeen City Council adviser

Communities that Care in Schools

Our work in schools also continued during the year. We engaged with around 25 schools across two local authority areas, delivering more than 40 pupil-facing sessions and drop-ins.

Through a whole-school approach, we support pupils, teachers, and wider school communities to develop a deeper understanding of care experience. This helps create environments where Care Experienced children and young people feel understood, included, and able to thrive.

Feedback from participants has been overwhelmingly positive.

“I learned that people are moved into care for so many different reasons. I also learned that it’s never the young person’s fault.”

"Care is not like the media says it’s like”

Comments from young people after a CtC session in school

A SOLID FOUNDATION

People

Our employees and volunteers are central to achieving our vision for Care Experienced people. We remain committed to investing in a skilled, supported, and resilient workforce.

As an accredited Living Wage employer, we employed 96 staff members (81.5 FTE) as at 31st March 2026. During the year, we made a significant investment in workforce development, including the design and implementation of a new induction programme for Advocacy and Participation staff. This provides a consistent and high-quality foundation of training and support for new colleagues.

People and Culture activity focused on a range of priorities aimed at strengthening the organisation and supporting colleagues. These included enhancing staff wellbeing and internal communications, maintaining positive employee relations, supporting colleagues experiencing long-term sickness absence, and ensuring policies, contracts, and procedures remained compliant and up to date.

Alongside this, improvements were made to human resource systems and people data, actions arising from the staff survey were implemented, and dedicated support was provided throughout the Chief Executive Officer recruitment process. These priorities were informed by staff feedback, input from the Joint Staff Consultative Committee, legislative developments, and the organisation's wider strategic direction.

Preparatory work was also undertaken in advance of the Employment Rights Act, with further policy updates completed in early 2026 to reflect changes in employment legislation.

Who Cares? Scotland’s annual Staff Survey was conducted in October 2025 and achieved a response rate of 62%. Results demonstrated strong levels of engagement and commitment across the organisation: 100% of respondents said the organisation’s purpose makes their work meaningful; more than 90% felt their role contributes to the delivery of the Strategic Plan; and around 90% reported being proud to work for Who Cares? Scotland.

“My line manager always values and supports me, they are there for me when needed and allow me to carry out my tasks and arrange meetings, this gives me autonomy…”
Staff survey feedback

Infrastructure and Governance

During the year, we continued to invest in improving our human resources systems, making them easier to use and ensuring the data we hold is accurate, reliable, and accessible.

Key developments focused on improving annual leave accrual, carry-over processes, and reporting functionality, enabling managers and teams to access clearer information and supporting more effective workforce planning and decision-making. Looking ahead, plans are in place to launch an HR Hub, providing staff with a single point of access for HR information, guidance, and resources.

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.

Maintaining organisational resilience and security remained a priority. During the reporting period, we successfully retained both Cyber Essentials and Cyber Essentials Plus accreditation. We also began reviewing policies and procedures in response to the increasing use of Artificial Intelligence (AI), recognising both the opportunities it presents and the ethical, security, and data protection considerations it raises.
Our bespoke database continued to be developed to strengthen data protection compliance and improve the overall user experience for staff and members.

<u>Financial Sustainability</u>
Despite a challenging funding environment, we secured a number of important funding streams during the year. This included a four-year grant of £240,000 from the Henry Smith Foundation to support core organisational activity, particularly collective advocacy.

Additional funding was secured to support the Edinburgh Drop-In service, while National Lottery Awards for All funding was awarded towards the 2026 Summer Festival.

Our annual Christmas Appeal raised £18,000 through a combination of individual giving, corporate donations, and trust funding. In addition, the Communities that Care training programme generated approximately £22,000 of income during the reporting period, contributing to the diversification of our income base.

<u>Looking Ahead</u>
As we enter the fourth year of delivering our Strategic Plan, we are committed to building on the achievements of the past three years. While the current economic climate continues to present funding challenges, we remain focused on delivering high-quality services across all five strategic priorities.

Following the departure of Louise Hunter and the appointment of Kay McKerrell as Chief Executive Officer, the coming year will include a review of organisational priorities and activity. This work will be informed by member voice and will help prepare the organisation for the next strategic planning period.

We will continue to deliver the highest quality of advocacy service for Care Experienced children, young people and adults in Scotland. We will continue to prioritise the wellbeing of our staff and volunteers. We remain committed to improving our systems and processes, particularly our case management and customer relationship management (CRM) systems. Diversifying income streams will remain a key focus, strengthening the organisation’s agility, creativity, and long-term sustainability.

There will also be a renewed emphasis on the development of our Care Aware and Communities that Care programmes, including exploring new delivery models and opportunities to engage professionals and organisations across a wider range of sectors.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

This is an exciting period for Who Cares? Scotland. As we look ahead, we will continue to use evidence, data, and the voices of Care Experienced people to influence change, strengthen communities, and support the effective implementation of the Children (Care, Care Experience and Services Planning) (Scotland) Act. With a new Chief Executive Officer, a committed and engaged Board of Trustees, and a clear strategic focus informed by the voices of Care Experienced people, we are well placed to build on our progress and continue working towards a Scotland where Care Experienced people are listened to, respected, and empowered to thrive.

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 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 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 £3,892,180 an overall surplus of £34,150 has been achieved. This surplus comprises a deficit of £1,593 on general funds and a surplus of £35,743 on restricted funds.

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 2026, general reserves were £761,195 which represents 10.25 weeks running costs (based solely on General Reserve, if Designated Funds are included it represents 11.85 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 £890,314.

Principal Funding Sources
The directors gratefully acknowledge grants and income received of £3,892,180 (2025: £4,237,915) 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 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 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:
Michael Stewart
934D10E1DCAE446...

Name: Michael Stewart (Chair)

Date 26 August 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2026

Opinion

We have audited the financial statements of Who Cares? Scotland (the 'charitable company') for the year ended 31st March 2026 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 31st March 2026, 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; and

• have been prepared in accordance with the requirements of the Companies Act 2006, the 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2026

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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 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 Report of the Trustees.

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

• adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

• the financial statements are not in agreement with the accounting records and returns; or

• certain disclosures of directors' 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 take advantage of the small companies' exemptions in preparing the Report of the Trustees and from the requirement to prepare a strategic report.

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 the 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; and

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 have scrutinised the following:

- Journal entries containing key words or phrases;
- Journal entries posted on unusual days and times; and

- Journal entries containing key words or phrases;
- Journal entries posted on unusual days and times; and

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.

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

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Rory McCall, BAcc CA (Senior Statutory Auditor)

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

168 Bath Street
Glasgow
G2 4TP

Date: 26th August 2026

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 2026 (Including an Income and Expenditure account)

	Note	Unrestricted 2026	Restricted 2026	Total Funds 2026	Unrestricted 2025	Restricted 2025	Total Funds 2025
Income and endowments from:		**£**	**£**	**£**	**£**	**£**	**£**
Donations and legacies	4	52,242	-	52,242	50,210	-	50,210
Charitable Activities	5	438,811	3,401,127	3,839,938	624,919	3,562,786	4,187,705
Total Income		491,053	3,401,127	3,892,180	675,129	3,562,786	4,237,915
Expenditure on:							
Raising donations and legacies	6	89,407	-	89,407	39,063	-	39,063
Charitable Activities	8	403,239	3,365,384	3,768,623	767,074	3,629,379	4,396,453
Total Expenditure		492,646	3,365,384	3,858,030	806,137	3,629,379	4,435,516
Net (expenditure)/income for the year		(1,593)	35,743	34,150	(131,008)	(66,593)	(197,601)
Transfers		-	-	-	-	-	-
Net Movement in funds		(1,593)	35,743	34,150	(131,008)	(66,593)	(197,601)
Funds Reconciliation							
Total Funds brought forward	18	881,303	122,964	1,004,267	1,012,311	189,557	1,201,868
Total Funds carried forward	18	879,710	158,707	1,038,417	881,303	122,964	1,004,267

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 2026

	Note	2026 £	2025 £
Fixed Assets			
Intangible Assets	12	13,729	15,352
Tangible assets	13	40,978	37,183
Total Fixed Assets		54,707	52,535
Current Assets			
Debtors	14	347,644	404,375
Stock	15	-	12,000
Cash at bank and in hand	21	855,130	846,696
Total Current Assets		1,202,774	1,263,071
Current Liabilities			
Creditors falling due within one year	16	(219,064)	(311,339)
Net Current Assets		983,710	951,732
Net Assets		1,038,417	1,004,267
The funds of the charity			
Restricted funds	18	158,707	122,964
Unrestricted funds	18	879,710	881,303
Total Charity Funds		1,038,417	1,004,267

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:
Michael Stewart
934D10E1DCAE446...
Name: Michael Stewart (Chair)

Signed by:
Douglas Adam
F0BD503CA1CF497...
Name: Douglas Adam (Chair of Finance & HR Committee)

Date: 26 August 2026

Company Registration Number: SC 173232

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

		2026	2025
		£	£
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	20	43,409	(151,808)
Cash flow from investing activities			
Purchase of Tangible Fixed Assets		(26,971)	(12,557)
Purchase of Intangible Fixed Assets		(8,004)	(9,425)
Change in cash and cash equivalents in the year		8,434	(173,790)
Cash and cash equivalents brought forward		846,696	1,020,486
Change in cash and cash equivalents		8,434	(173,790)
Cash and cash equivalents carried forward	21	855,130	846,696

1.Accounting Policies

(a) Basis of preparation and assessment of going concern

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

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

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).

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

- **Tangible Fixed Assets and depreciation**
  All assets costing more than £1,000 are recognised and valued at historical cost.
  Depreciation is charged as follows:

Furniture and Fittings	25% straight line
Office equipment	25% straight line
Motor Vehicles	25% straight line

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.

2. Legal status of the charity

The charity is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind). One trustee received expenses in the year totalling £74 (2025 £Nil). No trustees waived expenses in the year. (2025 £Nil).

There were no related party transactions during the year (2025: none).

4. Income from donations and legacies

	2026	2025
	£	£
Donations	52,242	50,210
	52,242	50,210

5. Income from charitable activities

	2026	2025
	£	£
Advocacy	1,810,834	1,903,507
Policy, Belonging & Connection, Training & Education	2,029,104	2,284,198
	3,839,938	4,187,705

6. Raising funds – expenditure on raising donations and legacies

	Direct Costs	Support Costs	Total 2026
	£	£	£
Seeking donations, grants & legacies	-	89,407	89,407
	-	89,407	89,407

	Direct Costs	Support Costs	Total 2025
	£	£	£
Seeking donations, grants & legacies	-	39,063	39,063
	-	39,063	39,063

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:

Cost Type	Raising Funds £	Advocacy £	Policy etc £	Governance £	Total 2026 £
Staff Costs	78,765	1,421,574	1,592,926	45,667	3,138,932
Travel	-	59,168	66,300	-	125,468
Volunteer	-	-	781	-	781
Premises	4,272	63,795	71,484	2,848	142,399
General and Finance	4,167	62,225	69,726	2,778	138,896
Legal & Professional	1,091	16,292	18,256	727	36,366
Communications	1,112	16,605	18,607	742	37,066
Bad debt provision		5,971	6,693		12,664
Depreciation	-	10,930	12,246	-	23,176
Amortisation	-	2,747	3,079	-	5,826
Loss on elimination of asset	-	1,793	2,008	-	3,801
Total	89,407	1,661,100	1,862,106	52,762	3,665,375

Cost Type	Raising Funds £	Advocacy £	Policy etc £	Governance £	Total 2025 £
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

Governance costs:	2026 £	2025 £
Trustee Expenses	74	-
Audit Fee	9,890	9,192
Accountancy & Professional Fee	43,961	22,062
Support Costs (see above)	52,762	23,444
	106,687	54,698

	Support costs £	Governance £	2026 £
Raising funds	89,407	-	89,407
Advocacy	1,661,100	50,311	1,711,411
Policy etc.	1,862,106	56,376	1,918,482
Total Allocated	3,612,613	106,687	3,719,300

7. Allocation of governance and support costs (cont.)

	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

8. Analysis of expenditure on charitable activities

	Advocacy	Policy etc.	2026 Total
	£	£	£
Campaigns/Fundraising	-	1,111	1,111
Corporate Planning	-	37,259	37,259
Belonging & Connection	-	30,478	30,478
Event Costs	4,698	5,264	9,962
Participation Costs	9,958	11,158	21,116
Harvard	6,443	7,471	13,914
Project Costs	-	24,890	24,890
Governance costs (Note 7)	50,311	56,376	106,687
Support Costs (Note 7)	1,661,100	1,862,106	3,523,206
Total Allocated	1,732,510	2,036,113	3,768,623

	Advocacy	Policy etc.	2025 Total
	£	£	£
Campaigns/Fundraising	-	10,556	10,556
Corporate Planning	-	122,275	122,275
Life Changes Trust	-	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)	1,828,483	2,196,160	4,024,643
Total Allocated	1,888,924	2,507,529	4,396,453

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

	2026	2025
	£	£
Salaries and wages	2,708,071	3,067,998
Social security costs	295,134	296,768
Employer contributions to defined benefit contribution pension	135,727	150,926
Total staff costs	3,138,932	3,515,692

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

The charity made £135,727 of contributions to the pension plan on behalf of the employees (2025: £150,926).

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

	2026 No.	2025 No.
£60,000 - £70,000	-	1
£70,000 - £80,000	2	1
£80,000 - £90,000	-	-
£90,000 - £100,000	1	1

	2026 No.	2025 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	95	104

	£	£
Key Management Personnel remuneration	337,163	380,124

There were 3 redundancies in 2026 costing £12,208. (2025: 4 costing £12,954).

10. Net income/(expenditure) for the year

This is stated after charging:	2026 £	2025 £
Depreciation	23,176	20,138
Amortisation	5,826	4,157
(Loss)/Gain on disposal	(3,801)	-
Auditor’s remuneration:		
Audit fees	9,890	9,192
Other fees	6,091	5,070
Bad Debts	12,664	-
Rentals under operating Leases	42,657	69,919

11. Government Grants

	2026 £	2025 £
Corporate Parenting	180,000	180,000
CHS Grant	685,804	640,765
Help Line	116,000	116,000
CYPFEIF & ALEC Fund	267,225	267,225
	1,249,029	1,203,990

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.

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 £685,804 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 2025	21,342
Additions	8,004
Disposals	(6,234)
At 31 March 2026	23,112
Amortisation	
At 1 April 2025	5,990
Charge for the year	5,826
Disposal	(2,433)
At 31 March 2026	9,383
Net Book Value	
At 31 March 2026	13,729
At 31 March 2025	15,352

13. Tangible Fixed Assets

	Motor Vehicles	Office Equipment	Furniture and Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2025	29,750	182,291	14,757	226,798
Additions	-	25,202	1,769	26,971
Disposals	-	(36,977)	(2,237)	(39,214)
At 31 March 2026	29,750	170,516	14,289	214,555
Depreciation				
At 1 April 2025	29,750	150,717	9,148	189,615
Charge for the year	-	20,807	2,369	23,176
Disposals	-	(36,977)	(2,237)	(39,214)
At 31 March 2026	29,750	134,547	9,280	173,577
Net book value				
At 31 March 2026	-	35,969	5,009	40,978
At 31 March 2025	-	31,574	5,609	37,183

14. Debtors

	2026	2025
	£	£
Trade debtors	200,363	86,068
Other debtors	147,281	318,307
	347,644	404,375

15. Stock

	2026	2025
	£	£
Membership goods	-	12,000

16. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	32,749	44,572
Deferred income (Note 17)	26,684	6,000
Other creditors	159,631	260,767
	219,064	311,339

WHO CARES? SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

17. Deferred income

	2026
	£
Balance as at 1 April 2025	6,000
Amount released to income earned from charitable activities	(6,000)
Amount deferred in year	26,684
Balance as at 31 March 2026	26,684

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
2026	**£**	**£**	**£**	**£**	**£**
Unrestricted Funds					
Invest to Grow	118,515	-	-	-	118,515
Total Designated Funds	118,515	-	-	-	118,515
General Funds	762,788	491,053	(492,646)	-	761,195
Total Unrestricted Funds	881,303	491,053	(492,646)	-	879,710
Restricted Funds					
Trusts & Foundations	-	74,798	(66,068)	-	8,730
Shetland Charitable Trust	11,181	10,274	(12,630)	-	8,825
5N1V (Paul Hamlyn)	-	15,000	(15,000)	-	-
Helpline & Lifelong Advocacy	-	116,000	(116,000)	-	-
CHS	-	685,804	(685,804)	-	-
Advocacy Services	-	1,844,170	(1,844,170)	-	-
Corporate Parenting	-	180,000	(180,000)	-	-
JLP Belonging & Connection	-	218,974	(218,974)	-	-
National Lottery Improving Lives	60,677	72,642	(71,096)	-	62,223
Policy & Participation Projects	-	57,406	(57,406)	-	
Clackmannanshire CtC	51,106	98,285	(92,892)	-	56,499
Summer Festival	-	5,020	(5,020)	-	
Esmée Fairbairn	-	7,870	-	-	7,870
NLN	-	14,884	(324)	-	14,560
Total Restricted Fund	122,964	3,401,127	(3,365,384)	-	158,707
Total Funds	1,004,267	3,892,180	(3,858,030)	-	1,038,417

18. Analysis of charitable funds (cont.)

Analysis of Fund Movements 2025	Balance b/f £	Income £	Expenditure £	Transfers £	Fund C/f £
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

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.

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. These funds were fully spent in 24/25.

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.

Summer Festival – Funding received to support the costs of our 2025 Summer Festival.

Esmee Fairbairn – Funding received to support a visit of young people from VFCC in July 2026.

NLN – Funding to support the delivery of the Empowering Voices programme to East Dunbartonshire Champions Board.

19. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2026 £
Fixed assets	54,707	-	54,707
Current Assets:			
Debtors	347,644	-	347,644
Stock	-	-	-
Cash at bank	696,423	158,707	855,130
Current liabilities	(219,064)	-	(219,064)
	879,710	158,707	1,038,417

	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)
	881,303	122,964	1,004,267

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

	2026 £	2025 £
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	34,150	(197,601)
Adjustments for:		
Depreciation & amortisation charges	29,002	24,295
Loss on disposal of fixed assets	3,801	-
Decrease in Stock	12,000	-
Decrease in debtors	56,731	56,450
(Decrease) in creditors	(92,275)	(34,952)
Net cash provided by/(used in) by operating activities	43,409	(151,808)

21. Analysis of cash and cash equivalents

	2026 £	2025 £
Cash at bank and in hand	855,130	846,696
Total cash and cash equivalents	855,130	846,696

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 2026 £	Land & Buildings 2025 £
Within one year	9,967	-
Between the second and fifth year inclusive	-	-
	9,967	-

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.

Amortisation – intangible fixed assets are written off over a 5 year period which reflects it expected useful economic life.