

CHARITY NO: SC026076

COMPANY NO: SC173232

**WHO CARES? SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

WHO CARES? SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Carmel Jacob-Thomson (Chair from 29 th October 2023) Sarah Blackmore Carol Kirk Douglas Adam Erin McAuley Jennifer Royston Michael Stewart Ruth Wallace Stephen Ramsay Trevor Hillman David Middleton (resigned 29/10/23) Shaun Brittain (resigned 29/10/23) Kevin Timlin (resigned 29/10/23)
Senior Management	Louise Hunter- Chief Executive Denny Ford - Director of Advocacy and Participation Kay McKerrell – Director of Advocacy & Participation Kenny Murray – Deputy Chief Executive Marie-Claire Jones – Director of Fundraising and Communications (left 12 th January 2024) Fiona Donaldson – Director of Finance
Principal Office	40 Wellington Street, Glasgow G2 6HJ
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

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Report of the Trustees for the year ended 31 March 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland, effective 1 January 2019.

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

Structure, governance and management

Who Cares? Scotland is a company limited by guarantee as defined by the Companies Act 2006, registered in Scotland No SC173232, and is governed by its Memorandum and Articles of Association dated 28 February 2022. It is a registered charity with the Office of the Scottish Charity Regulator, number SC026076.

Detailed below are those who served as trustees during the year ended 31 March 2024 or subsequently:

Names of current trustees, dates of appointment

Name	Date Appointed
Carmel Jacob-Thomson	24/02/2020
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
Stephen Ramsay	23/10/2022

Names and dates of resignations over the past year

Name	Date Appointed	Date Resigned
David Middleton	24/2/2020	29/10/2023
Shaun Brittain	24/2/2020	29/10/2023
Kevin Timlin	27/2/2021	29/10/2023

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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 2023/24, the following people comprised the Who Cares? Scotland senior management team:

Denny Ford and Kay McKerrrell (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).

Kenny Murray, Director of Engagement and Influencing and appointed Deputy Chief Executive in January 2024. He is responsible for the influencing strategy and has oversight of our policy and public affairs, education and engagement, and evidence and impact functions.

Marie-Claire Jones, Director of Fundraising and Communications, was responsible for leading on our fundraising activity and for the communications and public affairs team. Marie-Claire left the organisation in January 2024.

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

Staffing Remuneration

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

Staffing

We continue to benefit from a motivated and engaged staff team. The last year has seen an average of 110 staff, with 28 members of staff leaving, and 22 new starts in the year. This represents an annual staff turnover of 27%. 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 2023 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 61 volunteers recruited and engaged in our work which includes supporting and leading group work, supporting events such as Christmas and summer programmes, supporting our schools work, fundraising, supporting our advocacy helpline and influencing. We recruit volunteers through various channels as well as supporting Care Experienced people to get involved with the organisation as trained, supported volunteers. Regular support, evaluation of volunteering and exit interviews demonstrate volunteers have a positive experience with us and contribute to making a difference to the organisation and Care Experienced people. In August 2022 we were awarded Investing in Volunteers accreditation. Feedback and views of our members is regularly sought to ensure volunteering is meeting their needs being involved in the organisation and recruitment and volunteer roles are highly based on these views.

Aims and Objectives

January 2023 saw the start of the new Who Cares? Scotland strategic plan: Our Voice, Our Community, Our Future. Based on consultation with over 200 key stakeholders including our Care Experienced members, our staff, and external professionals, we created 5 strategic priorities, as follows:

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

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

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

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

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

To achieve our ambitious plans for Care Experienced people also requires **A Solid Foundation**, which incorporates all our resources including our people, our business infrastructure, and a sustainable funding model.

Achievements and Performance

UPHOLDING RIGHTS

In the past year we have supported over 1,600 people, aged 1 to 61, across every type of care placement, to realise their rights through independent advocacy. We retain an advocacy presence in all 32 local authority areas, and during this period, advocacy workers supported people with over 5,400 advocacy issues.

“It is so much less nerve racking having [advocacy worker] with me at meetings. I know that she will step in to help me when I need it. I know that my rights are supported.” – Young person receiving advocacy

I am so glad you were here to support [young person] and raise all the issues and bring it back to the issue at hand. I think having someone who understands Care Experience and supporting with empathy and an understanding was more powerful than someone from a union. You were able to challenge issues that shouldn't have happened in a calm and emotional way and this ensured the best outcome for [young person] – Social worker on advocacy support

In recognition of the lifelong impact of care experience, and building on our existing Helpline provision, during this period we have been engaging with the Scottish Government on modelling proposals for lifelong advocacy and have submitted plans which are currently being reviewed and considered.

“I just wanted to give a quick update and let you know that I got offered the flat from ‘Homes for Good’. I can't thank you both enough for your help and support when times felt really tough for me. I felt really supported and listened to and I think it gave me the confidence even within myself to keep going.” – Care Experienced Helpline Caller

In the autumn, we also successfully tendered for the Scottish Government Participation Framework, which will ensure Care Experienced people have continuous opportunities for national collective advocacy.

INFLUENCING CHANGE

Our influencing work continues to make meaningful change. During this period, we met with Humza Yousaf (the then First Minister) several times, and directly engaged with various other nationally elected members. The Education & Engagement team delivered learning sessions online with a wide variety of Corporate Parenting bodies. This included 55 learning sessions to nearly 1,500 attendees. Six of these sessions were themed, collaborative learning events with a range of local, regional and national Corporate Parents in attendance. This team have also supported Corporate Parents with a range of

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specific projects, and the work we did with the Scottish Policing Authority was recognised and awarded as runner up at the [Scottish Public Service Awards](#).

Our staff and volunteers delivered a 'Summer of Participation' project during July and August, gathering views from over 200 members and people who use our services, on a range of topics including:

- The Human Rights Bill ([consultation response](#) submitted October 2023)
- Independent Advocacy
- Lifelong Rights
- The National Care Service

This consultation helped inform our lifelong rights campaign, which we delivered as part of Care Experienced week. This involved a [report](#) which was launched to the media, a [podcast](#), and the [Love Rally](#). The campaign is ongoing but has seen initial success in the form of questions about the report findings being raised in the Scottish Parliament, in committee, and during FMQs, by politicians from all major parties.

We are also underway with our Empowered Voices Programme (EVP); a development programme for members of any age who wish to gain confidence in public speaking, influencing, and other useful skills. To date, this programme has directly benefited 24 Care Experienced people aged 16-62, from across Scotland, with different care backgrounds. These members have attended media events, committee sessions in parliament, and were hosted by the First Minister at Bute House for Christmas.

"I was overwhelmed by the level of support from staff and the young people in the programme. I felt very privileged and included to hear people's stories, and it was lovely to be part of a group that recognised care is a lifelong experience... I think it's important that young people can stand up for themselves. It doesn't have to be in a big campaign or protest, it can just be gaining a bit of self-confidence to speak up on their own, and I think EVP does that, and I hope it continues to do that for years to come." - Empowered Voices Programme (EVP) participant

Care Experienced voice remains at the heart of all our work, and we are proud to have rich advocacy data and empowered and engaged members who can speak on behalf of their peers at the Scottish Youth Parliament, in formal government committees, and in the media - sharing positive stories and campaigning.

CREATING CONNECTION

During this period, we brought over 400 Care Experienced people together for fun, friendship and belonging at around 400 regional activities, across 24 local authorities. Local teams and dedicated volunteers delivered very successful Spring, Summer and Christmas Programmes, with a wide and varied number of day trips and opportunities, creating magical memories for our members and those who use our services in the process.

"It's the first time in my life where I have been made to feel welcome and part of something. I had a really bad day, didn't want to come but decided to come and really glad I did." - (Member attending Glasgow Drop In Group)

A standout moment was when [4 year old child] was sitting in between myself and [another staff member] at the birds of prey show when the vulture was swooping low over all our heads. [Staff member] said to me she was amazed he wasn't petrified at this. Just as this was said, his wee voice piped

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up with the clearest bit of feedback I've heard for some time, in a truly excited, high-pitched tone.....
"I'm having soooooo much FUN." (Staff reflection on young person enjoying a summer trip to Blair Drummond Safari Park)

Our volunteer work continues to develop, with over 130 active volunteers contributing more than 2,600 hours of their time during the period. The value and commitment shown by our volunteers was recognised this year, when one of our volunteers in Moray won the Volunteer Youth Worker of the Year Award at the [National Youthlink Awards](#).

"Volunteering at Christmas was very enjoyable and rewarding. It was such a positive experience being involved and getting to spend time with some incredibly inspiring young people. You feel like part of a very special family. Volunteering made my Christmas so much more meaningful and memorable." - (Christmas Day Volunteer).

"I never thought I'd be able to build the relationships I've built or be so readily accepted by a group of strangers. This will have a positive life long impact on me." - (Care Experienced Volunteer)

PROVIDING OPPORTUNITIES

We continue to focus on ensuring members of all ages, demographics, and with every type of lived experience, are welcome and able to access our opportunities. Our work with organisations such as the Scottish Guardianship Service has strengthened; enabling members from an asylum seeking/refugee background to enjoy events such as the Soccer Care Cup and the 'Carelidh'.

We now have a suite of non-English language membership resources, which we will continue to develop in 2024.

Membership numbers continue to increase incrementally, to around 4,200 by the end of this period, and going forwards, we aim to identify capacity for a dedicated team to focus on developing our membership offer.

Nationally, we delivered eight exciting events which brought around 250 Care Experienced people together to connect, have fun, and build their care identity. Events included 'The Summer Meet Up', where Scotland's then First Minister was an enthusiastic participant in our activities. In addition to this, other national connection events like Time to Shine and Care Family Christmas Dinner were notable successes.

"It's like family connected, You can go and see people who are higher up in the country that you don't see all year round so these events are amazing when you've got your family..." - Attendee at Time to Shine

"This is my first year being here and I have had the best day ever, I was a little anxious about coming along, but my friendly driver put me at ease, when I arrived, I was shown around and introduced to other members who I sat and ate Christmas dinner with, I can't believe that Santa came, and I got presents". - Care Experienced Care Family Christmas dinner guest

Our members have also benefitted from our ongoing partnership with the John Lewis Partnership (JLP), with one young person being commissioned to design a bag for JLP, as part of the exciting new Made X Care initiative. We were also able to deliver JLP food hampers to 200 Care Experienced people at Christmas.

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At an individual level, we gave four Care Experienced members the opportunity to attend the Harvard Summer programme. Each young person who secured a place on the programme in 2023 took the opportunity to speak to the [media](#) and share their positive experiences.

CREATING COMMUNITIES THAT CARE

During this period, our work to create Communities that Care has evolved. We reached 98 schools in three local authority areas with various PSE and 'all staff' training sessions and delivered 20 sessions in local communities and with parents/carers. Taking a 'whole-school' approach helps ensure that pupils, teachers and community members all have a deeper knowledge and understanding of care experience, thus creating the conditions for all children to reach their full potential.

Selected Communities that Care feedback from participants:

"I loved this session. Learned a lot and felt emotional at times but also empowered to make a difference!"

"I will change my language towards all children, along with this I will aim to be an understanding teacher and be mindful of why children are late, why they don't have a pencil or their homework."

In August, we hosted our inaugural 'Building Communities that Care' Conference; an event which saw over 100 delegates from all over Scotland come together and discuss the ways in which stigma is being challenged across different sectors. As a result of this event, we have interest from a range of schools/local authorities who may be willing to invest in the Communities that Care programme going forwards.

During this period, we also secured a UK wide contract to deliver training to the John Lewis Partnership workforce (approx. 80,000 staff) through a combination of live training delivery and e-learning. Building upon this work has allowed us to significantly develop our offer of training and support to private, public and third sector organisations via our "Care Aware Workforce" programme. We have several leads already identified, and we aim to get the course CPD accredited within the coming months. We are also working on a joint proposal with Springboard, which could secure us an opportunity to create Care Aware workforces within hospitality – a brand new sector for us.

A SOLID FOUNDATION

People

Who Cares Scotland employees are key to achieving our vision for Care Experienced people and we continue to invest in and value our workforce. A focus of our current Strategic Plan is to ensure our support is trauma informed and inclusive, and we are pursuing opportunities to enhance our offer to Care Experience people with this in mind. During this period, staff have undertaken a wide range of training on topics including Safeguarding; Health and Safety; Trauma Informed Practice; Cyber Security; and Equalities, Diversity & Inclusion. CLAN Childlaw have hosted a series of legal case clinics, and within the organisation we are promoting connection and collaboration, and sharing expertise, via regular Communities of Practice and Team, Directorate and All Staff Development days. The staff survey carried out in October 2023, completed by 73% of our workforce, showed that 90% of our staff said they were proud to work for the organisation, and 84% of staff were either satisfied or very satisfied as an employee working for Who Cares? Scotland.

Staff survey feedback

"I love what I do, where I work, I believe in what we do and the positive changes we have made."

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"I enjoy the feeling of community at Who Cares, and feel like overall there is a feeling of supporting the care experienced community."

Infrastructure

During this period, we have updated our employee management software to help increase efficiency and organisational sustainability. We have also continued to develop and strengthen our governance framework with regular progress reporting on the Strategic Plan to our membership and the Strategy Oversight sub-committee. We are developing an IT Strategy and working on securing Cyber Essentials/Plus accreditation to enhance our information security.

Finance

We raised around £30k from our Christmas fundraising campaign which helped us connect with 3,000+ members, by sending them Christmas parcels. We have also launched our '[Care to Dare](#)' individual fundraising campaign, asking our supporters to take on a sponsored challenge to raise funds for Who Cares? Scotland in the run up to Care Day next year. We continue to work closely with our partners at the John Lewis Partnership, and have also made connections with companies including Grant Thornton, Cruden Foundation and Autorek with 'Care Aware' taster sessions and in-kind asks for Christmas presents.

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

Plans for the Future

Now in year 2 of our delivery of our strategic plan, we will build on the successes of year 1. Given the current economic climate, funding remains a challenge but we aim to continue to deliver high-quality services across all 5 strategic pillars.

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

Risk Management

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Board has delegated responsibility to the Finance and Human Resources & 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

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

The key risks identified are

- Effective engagement of Care Experienced people, and involvement of Care Experienced people in our work, is not developed and maintained, leading to a loss of reputation, credibility and membership.
- Staff, volunteer or trustee behaviours/actions negatively impact on our organisation, leading to a loss of funding or collaboration and influencing opportunities
- The Board and SMT fails to respond to economic, political or constitutional change leading to inadequate strategic plan and operational priorities.
- Sources of funding become constrained due to changes in the political and/or economic environment leading to a loss of income.

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 £4,279,775 an overall deficit of £374,958 has been incurred. This deficit comprises deficits of £190,000 on designated funds, £165,035 on general funds and £19,923 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 £145,035.

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 2024, general reserves were £793,796, which represents 8.9 weeks running costs. The directors have committed to increasing the reserves target to the equivalent of 12 weeks running costs. At current rates of expenditure this would total £1,074,168.

Principal Funding Sources

The directors gratefully acknowledge grants and income received of £4,279,775(2023: £4,599,379) 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

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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.

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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:

961D0F90164E4BC...

Name: Carmel Jacob-Thomson

Date 18 September 2024

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Who Cares? Scotland (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, 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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WHO CARES? SCOTLAND FOR THE YEAR ENDED 31 MARCH 2024

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 2024

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 11, 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 2024

- 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.

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 2024

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: 18 September 2024

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 2024** (Including an Income and Expenditure account)

	Note	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £
Income and endowments from:							
Donations and legacies	4	70,431	-	70,431	92,377	-	92,377
Charitable Activities	5	775,265	3,434,079	4,209,344	923,763	3,583,239	4,507,002
Total Income		845,696	3,434,079	4,279,775	1,016,140	3,583,239	4,599,379
Expenditure on:							
Raising donations and legacies	6	39,764	-	39,764	102,850	-	102,850
Charitable Activities	8	1,160,967	3,454,002	4,614,969	843,180	3,729,531	4,572,711
Total Expenditure		1,200,731	3,454,002	4,654,733	946,030	3,729,531	4,675,561
Net Income/(expenditure) for the year		(355,035)	(19,923)	(374,958)	70,110	(146,292)	(76,182)
Transfers		-	-	-	-	-	-
Net Movement in funds		(355,035)	(19,923)	(374,958)	70,110	(146,292)	(76,182)
Funds Reconciliation							
Total Funds brought forward	18	1,367,346	209,480	1,576,826	1,297,236	355,772	1,653,008
Total Funds carried forward	18	1,012,311	189,557	1,201,868	1,367,346	209,480	1,576,826

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 2024**

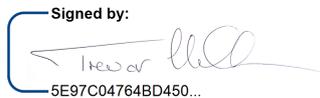
	Note	2024 £	2023 £
Fixed Assets			
Intangible Assets	12	10,084	-
Tangible assets	13	44,764	42,525
Current Assets			
Debtors	14	460,825	429,128
Stock	15	12,000	6,944
Cash at bank and in hand	21	1,020,486	1,371,272
Total Current Assets		<u>1,493,311</u>	<u>1,807,344</u>
Current Liabilities			
Creditors falling due within one year	16	<u>(346,291)</u>	<u>(273,043)</u>
Net Current Assets		1,147,020	1,534,301
Net Assets		<u>1,201,868</u>	<u>1,576,826</u>
The funds of the charity			
Restricted funds	18	189,557	209,480
Unrestricted funds	18	1,012,311	1,367,346
Total Charity Funds		<u>1,201,868</u>	<u>1,576,826</u>

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

Approved by the trustees, authorised for issue, and signed on their behalf by:

Signed by:

 961D0F90164E4BC...

Signed by:

 5E97C04764BD450...

Name: Carmel Jacob-Thomson

Name: Trevor Hillman

Date: 18 September 2024

Company Registration Number: SC 173232

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

		2024	2023
		£	£
Cash flows from operating activities			
Net cash (used in) operating activities	20	(320,609)	(374,805)
Cash flow from investing activities			
Purchase of Fixed Assets		(30,177)	(30,202)
Change in cash and cash equivalents in the year		<u>(350,786)</u>	<u>(405,007)</u>
Cash and cash equivalents brought forward		1,371,272	1,776,279
Change in cash and cash equivalents		(350,786)	(405,007)
Cash and cash equivalents carried forward	21	<u><u>1,020,486</u></u>	<u><u>1,371,272</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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:

	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 2024

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 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds of the charity using the methodology set out in note 7.

(l) Operating leases

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

(m) Taxation

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

(n) Financial Instruments

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

(o) Employee Benefits

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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. (2023 £460 by 3 trustees). Eleven trustees waived expenses to the value of £418. (£158 in 2023).

There were no related party transactions during the year (2023: none).

4. Income from donations and legacies

	2024	2023
	£	£
Donations	70,431	92,377
	<u>70,431</u>	<u>92,377</u>

5. Income from charitable activities

	2024	2023
	£	£
Advocacy	1,974,442	2,119,291
Policy, Belonging & Connection, Training & Education	2,234,902	2,387,711
	<u>4,209,344</u>	<u>4,507,002</u>

6. Raising funds – expenditure on raising donations and legacies

	Direct Costs	Support Costs	Total 2024
	£	£	£
Seeking donations, grants & legacies	-	39,764	39,764
	<u>-</u>	<u>39,764</u>	<u>39,764</u>
	-	-	-
	Direct Costs	Support Costs	Total 2023
	£	£	£
Seeking donations, grants & legacies	-	102,850	102,850
	<u>-</u>	<u>102,850</u>	<u>102,850</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 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

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

Governance costs:	2024	2023
	£	£
Trustee Expenses	1,249	1,016
Consultancy Cost	-	35,107
Audit/Accountancy Fee	37,999	13,664
AGM Costs	103	-
Support Costs (see above)	23,911	82,935
	63,262	132,722

	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	4,162,735	63,262	4,225,997

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**7. Allocation of governance and support costs (cont.)**

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

8. Analysis of expenditure on charitable activities

	Advocacy	Policy etc.	2024
	£	£	Total
	£	£	£
Campaigns/Fundraising	-	1,525	1,525
Corporate Planning	-	181,031	181,031
Belonging & Connection	-	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)	1,969,882	2,153,089	4,122,971
Total Allocated	<u>2,043,356</u>	<u>2,571,613</u>	<u>4,614,969</u>

	Advocacy	Policy etc.	2023
	£	£	Total
	£	£	£
Campaigns/Fundraising	-	8,880	8,880
Corporate Planning	-	116,347	116,347
Life Changes Trust	-	73,043	73,043
Event Costs	5,488	6,183	11,671
Participation Costs	37,563	42,321	79,884
Harvard	15,058	17,459	32,517
Project Costs	-	83,899	83,899
Governance costs (Note 7)	62,409	70,313	132,722
Support Costs (Note 7)	1,895,749	2,137,999	4,033,748
Total Allocated	<u>2,016,267</u>	<u>2,556,444</u>	<u>4,572,711</u>

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

	2024	2023
	£	£
Salaries and wages	3,141,238	3,173,189
Social security costs	302,482	313,543
Employer contributions to defined benefit contribution pension	160,297	163,499
Total staff costs	<u>3,604,017</u>	<u>3,650,231</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

The charity made £160,297 of contributions to the pension plan on behalf of the employees (2023: £163,499).

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

	2024 No.	2023 No.
£60,000 - £70,000	2	2
£70,000 - £80,000	-	-
£80,000 - £90,000	-	1
£90,000 - £100,000	1	-

	2024 No.	2023 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	110	113

	£	£
Key Management Personnel remuneration	374,763	315,228

There was 1 redundancy in 2024 costing £1,794.(2023: 3 costing £1,773).

10. Net (expenditure) for the year

This is stated after charging:	2024 £	2023 £
Depreciation	16,021	20,207
Amortisation	1,833	-
Loss on disposal of asset	-	-
Auditor's remuneration:		
Audit fees	8,400	9,156
Other fees	4,575	4,508
Rentals under operating Leases	69,919	52,439

11. Government Grants

	2024 £	2023 £
Corporate Parenting	180,000	180,000
CHS Grant	638,146	650,460
Help Line	116,000	149,000
Participation Grants	-	37,386
CYPFEIF & ALEC Fund	267,225	267,225
	<u>1,201,371</u>	<u>1,284,071</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 2024**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 £638,146 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 2023	-
Additions	<u>11,917</u>
At 31 March 2024	<u>11,917</u>
Amortisation	
At 1 April 2023	-
Charge for the year	<u>1,833</u>
At 31 March 2024	<u>1,833</u>
Net Book Value	
At 31 March 2024	<u>10,084</u>
At 31 March 2023	<u>-</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**13. Tangible Fixed Assets**

	Motor Vehicles	Office Equipment	Furniture and Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2023	29,750	185,794	60,781	276,325
Additions	-	18,260	-	18,260
Disposals	-	(14,280)	(25,892)	(40,172)
At 31 March 2024	<u>29,750</u>	<u>189,774</u>	<u>34,889</u>	<u>254,413</u>
Depreciation				
At 1 April 2023	29,750	145,222	58,828	233,800
Charge for the year	-	15,449	572	16,021
Disposals	-	(14,280)	(25,892)	(40,172)
At 31 March 2024	<u>29,750</u>	<u>146,391</u>	<u>33,508</u>	<u>209,649</u>
Net book value				
At 31 March 2023	<u>-</u>	<u>40,572</u>	<u>1,953</u>	<u>42,525</u>
At 31 March 2024	<u>-</u>	<u>43,383</u>	<u>1,381</u>	<u>44,764</u>

14. Debtors

	2024	2023
	£	£
Trade debtors	402,227	351,148
Other debtors	58,598	77,980
	<u>460,825</u>	<u>429,128</u>

15. Stock

	2024	2023
	£	£
Membership goods	<u>12,000</u>	<u>6,944</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	49,776	21,062
Deferred income (Note 16)	112,051	41,200
Other creditors	184,464	210,781
	<u>346,291</u>	<u>273,043</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**17. Deferred income**

	2024
	£
Balance as at 1 April 2023	41,200
Amount released to income earned from charitable activities	(41,200)
Amount deferred in year	<u>112,051</u>
Balance as at 31 March 2024	<u>112,051</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
2024	£	£	£	£	£
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	<u>428,515</u>	<u>-</u>	<u>(190,000)</u>	<u>(20,000)</u>	<u>218,515</u>
General Funds	938,831	845,696	(1,010,731)	20,000	793,796
Total Unrestricted Funds	<u>1,367,346</u>	<u>845,696</u>	<u>(1,200,731)</u>	<u>-</u>	<u>1,012,311</u>
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	<u>209,480</u>	<u>3,434,079</u>	<u>(3,454,002)</u>	<u>-</u>	<u>189,557</u>
Total Funds	<u>1,576,826</u>	<u>4,279,775</u>	<u>(4,654,733)</u>	<u>-</u>	<u>1,201,868</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**18. Analysis of charitable funds (cont.)**

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

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

General reserve

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

The Trustees have created the following designated funds:

Fixed asset reserve

This represented the net book value of those tangible fixed assets not included in other funds. Depreciation on these assets will be charged in line with the depreciation policy. However due to the nature of the assets held by the company this designated fund has been released.

JLP Belonging Activity

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

18. Analysis of charitable funds (cont.)

Invest to Grow

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

Lifelong Advocacy Support

Funds designated to support the development of the organisation's Lifelong Advocacy services. This was not utilised in the year and has been released to General Funds

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.

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

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

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

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

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

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

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

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

Covid 19 Support . Grants received to support care experienced people as COVID restrictions reduced.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**18. Analysis of charitable funds (cont.)**

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

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

19. Net assets over funds

	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>

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

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

	2024	2023
	£	£
Net (expenditure) for the year (as per the Statement of Financial Activities)	(374,958)	(76,182)
Adjustments for:		
Depreciation & amortisation charges	17,854	20,207
(Increase) in Stock	(5,056)	(6,944)
(Increase) in debtors	(31,697)	(89,619)
(Decrease) in creditors	73,248	(222,267)
Net cash (used in) by operating activities	<u>(320,609)</u>	<u>(374,805)</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**21. Analysis of cash and cash equivalents**

	2024	2023
	£	£
Cash at bank and in hand	1,020,486	1,371,272
Total cash and cash equivalents	<u>1,020,486</u>	<u>1,371,272</u>

22. Operating lease commitments

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

	Land & Buildings 2024	Land & Buildings 2023
	£	£
Within one year	69,919	69,919
Between the second and fifth year inclusive	17,480	81,572
	<u>87,399</u>	<u>151,491</u>

23. Judgements and key sources of uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Judgements have been applied to depreciation and a provision for potential dilapidations. The judgement with regard to depreciation is historical. The judgement with regard to dilapidations is a best estimate.

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

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

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.