SENSE SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Company Registration No. SC147570 (Scotland)
Charity Registration No. SC022097 (Scotland)

SENSE SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Angela Clements John Richards MBE Suzanne Clark Adam Ingram Martha Shortreed Gary Simpson Lady Susan Haughey Wendy Hinnie David Russell Mark Reilly Laura- Ann Currie Margaret Wilson Mr James Stewart (Appointed 14 August 2026)
Charity number (Scotland)	SC022097
Company number	SC147570
Principal address	Touchbase Glasgow 43 Middlesex Street Kinning Park Glasgow G41 1EE
Registered office	Touchbase Glasgow 43 Middlesex Street Kinning Park Glasgow G41 1EE
Auditor	William Duncan + Co (Audit) Ltd Ellersley House 30 Miller Road Ayr KA7 2AY
Bankers	Bank of Scotland PO Box 17235 Edinburgh EH11 1YH Virgin Money 43 Hamilton Road Motherwell ML1 3DD
Investment advisors	St James' Place Dalserf House Strathclyde Business Park Bellshill ML4 3RA
Solicitors	Lindsays LLP 1 Royal Bank Place Buchannan Street Glasgow G1 3AA Wright, Johnson & Mackenzie LLP St Vincent Plaza 319 St Vincent Street Glasgow G2 5RZ

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SENSE SCOTLAND

CHAIRPERSON'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

The past financial year has undeniably been a challenging one for Sense Scotland, and for social care organisations across Scotland. Significant financial pressures, changes affecting employers' National Insurance contributions, and the wider difficulties facing the sector have required tough decisions and careful stewardship. Nevertheless, when I reflect on the year as a whole, I am struck not only by the challenges we have faced, but by the considerable amount that has been achieved despite them.

Most importantly, the quality of the support we provide has remained at the heart of everything we do. Over the past year, we experienced a number of visits from the Care Inspectorate to services across the country, and I am delighted that every one of these visits was extremely encouraging. The positive and individual feedback received reflects the commitment of our staff to maintaining excellent standards of care and, above all, to ensuring that the people we support are safe, healthy and happy.

We marked our 40th Anniversary year throughout 2025/26, beginning with the great privilege of welcoming our Patron, Her Royal Highness, The Princess Royal, to TouchBase Glasgow, followed by celebrations in our various services across the country.

Our 40th Anniversary also provided an opportunity to continue to develop our fundraising activity, with progress being made in building partnerships and introducing new ways for members of the public to support our work, while the 80s-themed Ladies' Lunch in Glasgow was a definite highlight of the year.

At the same time, we had to confront difficult workforce and financial decisions. In response to the pressures facing the organisation, we made the extremely difficult decision to launch an offer of voluntary redundancy across our non-operations teams. I remain very grateful to every member of staff who chose to leave Sense Scotland through the scheme, and for the contribution they made to the organisation; I wish each of them every success for the future.

The year also brought significant challenges in our relationship with Unite the Union. Following a period of uncertainty and an industrial action ballot, I was pleased that pay offers for 2024/25 and 2025/26 were accepted by Unite members, avoiding industrial action in Sense Scotland. This represented an important opportunity to reset our Union relationship and to focus together on the wider issues facing our sector: the urgent need for social care staff to receive the recognition, rights and fair pay that their work deserves.

That wider challenge has required Sense Scotland to make its voice heard. As a member of the Coalition of Care and Support Providers in Scotland (CCPS), we supported the campaign calling on the Scottish Government to "fund social care like it matters", restore funding, and recommit to Fair Work in social care. I was greatly encouraged by the tenacity of the sector-wide campaign, and welcomed the subsequent Scottish Government commitment, following budget negotiations, to provide £20 million to support Real Living Wage commitments in adult and children's social care services. While this did not resolve the profound financial pressures facing social care, it represented an important reversal of the earlier position and demonstrated what can be achieved when the sector speaks with a clear and collective voice.

There can be no complacency. Sustainable funding for social care remains essential if organisations such as Sense Scotland are to stabilise, develop and continue providing the quality of support that people and families rightly expect. We will, therefore, continue to advocate strongly for funding that properly reflects the value of social care and the extraordinary contribution made by the people who work within it.

Looking back, this has been a year in which difficult decisions have sat alongside genuine progress and celebration. I am immensely grateful to our staff, volunteers, supporters, fundraisers, fellow Trustees and everyone across the organisation whose commitment has made that possible.

As Chair, I believe the resilience shown throughout this demanding year gives us good reason to look ahead with determination and confidence. The challenges facing social care remain significant, but Sense Scotland enters the next financial year with its purpose unchanged: to provide excellent support, champion the rights and ambitions of the people we support, and ensure that their needs and voices remain at the centre of everything we do.

Angela Clements
Chair

Date: 9th September 2026

The trustees present their annual report and financial statements 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 financial statements and comply with the charitable company's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

Objectives and activities

Our vision is an inclusive and accessible society where everyone lives their best life.

Our mission is to support individuals and their families to live their best lives by providing innovative and sustainable services, and this underpins all that we do. We review our objectives and progress towards meeting them, as well as our internal and external operating environment, on a regular basis.

We work in partnership with the people we support, families, carers, and professionals to support and promote the interests of children, young people and adults who have communication support needs arising from a range of disabilities including, but not limited to, deaf blindness, autism, cerebral palsy, sensory impairment, learning or physical disability, often against a backdrop of complex health needs.

We provide services in a variety of ways and use a person-centred approach, meeting the needs of the individual in a number of environments and settings; those services and settings can be housing support, respite services, day support, and charitable services supported by fundraising and grants.

We aim to be the provider of choice and to be recognised for developing and fitting our services around the individual. This requires us to respond quickly and effectively to changes in the social care sector, levels of expectation, changes in legislation, regulation, and funding.

Our Values

- To be open and honest
- To recognise individual worth
- To build relationships through trust
- To act on the basis of individual aspirations and needs
- To be accountable for our actions

These values apply to all of us – staff, trustees, volunteers, people we support, families, carers, and others that we work with – and are an integral part of our induction and training, our communications and working policies.

We take a risk-enabling approach and believe that developing good communication skills with people helps to achieve the necessary balance of supporting individual choice while minimising risks to safety.

Public Benefit

We provide high quality social care and charitable services, nationally, to over 1000 people and their families.

Our 14 charity shops provide a much needed and welcome alternative to shoppers throughout Scotland, and do so in a way that reuses, recycles, and contributes to safeguarding our environment.

We provide opportunities for people to volunteer with Sense Scotland and currently have around 100 volunteers. We support them in the hope they can enrich their own lives and those of others.

We also provide opportunities for people to support our endeavours by their own fundraising.

We carry out surveys on the quality of what we provide, receiving positive feedback both from families and stakeholders, and from the Care Inspectorate.

We encourage collaborative and partnership working.

We give those we support the opportunity to gain recognised awards through ASDAN, a pioneering curriculum development organisation and awarding body, offering programmes and awards which explicitly grow skills for learning, skills for work and skills for life. We have also continued to offer the opportunity to undertake Duke of Edinburgh qualifications.

The trustees pay due regard to guidance issued by the Office of the Scottish Charity Regulator (OSCR) in deciding what activities the charitable company should undertake.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

The past year has again been one of significant challenge, the biggest threat to the organisation, and the sector, being the chronic Scottish Government under-funding and misunderstanding of social care, compounded by the Chancellor of the Exchequer's decision to increase Employer's National Insurance Contributions from 1st April 2025; for Sense Scotland this equates to an additional cost of £850K/year. Low pay continues to make recruitment and retention of staff incredibly difficult, and thereby increases reliance on agency staff, which in turn leads to higher costs.

In November 2025, for the first time in our history, we made a voluntary redundancy offer to the back-office functions in our organisation, in an attempt to cut costs. Operations staff were excluded from the offer to protect our vital service delivery.

Despite all of this, our emphasis in the Operations function of the organisation over the past year has been on quality, and our Care Inspectorate gradings continue to be strong.

In October 2025, after some challenging industrial relations issues, we settled our pay award for 2024/25 and 2025/26, and were able to finally pay uplifts in November 2025 to those staff who had seen no increase for around 18 months.

In late 2024, PHEW became a subsidiary of Sense Scotland, and we used the period between then and 31st March 2026 to prepare for full incorporation from 1st April 2026.

Our Recruitment and Communications Teams continue to work well together to produce innovative, appealing campaigns, however, "hard to recruit" areas continue to be hard to recruit in. Recruitment performance remains an area of key focus.

Our Staff and Volunteer Awards were held, in person, in October 2025.

Our internal and external communications go from strength to strength, and we continue to circulate a weekly *"In Touch"* to all staff, which features regular messages from the Chair of the Board and the Chief Executive, and a monthly *"Care and Connect"* to all families. In addition, we issue a professionals' newsletter, *"Touching Base,"* quarterly.

Our Fundraising remains strong, benefitting from good stewardship, support from Trusts and Foundations, strong appeals, participation in community events, and events throughout the year. 2025/26 was our 40th Anniversary year (having been founded in 1985), which provided many opportunities for celebration and raising funds, including our 40th Anniversary Ball at the Kelvingrove Art Gallery and Museum, and a visit from our Patron, HRH The Princess Royal.

We continue to communicate with donors throughout the year via our Loud and Clear publication.

Our Charity Shops traded throughout the year and, while we have not grown our portfolio, our existing shops continued to perform well, albeit with rising overheads.

Mecoco, our charitable enterprise working with disabled people to produce candles and scented products, continues to provide income-generating opportunities, and our presence at local markets and fairs is proving popular.

Our Learning Hub, now in its third year, is a three-year individualised programme aimed at school leavers, aged 18 – 21, with additional support needs, and has proven to be an invaluable resource for the people we support, with parents noticing positive changes in their loved ones' behaviours. Our third intake of learners joined in August 2025, and preparations are underway for our first-ever Learning Hub Graduation.

One thing that sets Sense Scotland apart from other social care organisations is our Arts offer. Our Arts team is composed of tutors delivering tactile and visual art sessions, music sessions, performance sessions and storytelling sessions in services all over Scotland. In March 2026, the team held their Journeys exhibition of work by the people we support, funded by Creative Scotland, and on display in Project Ability, Glasgow. Over 260 visitors attended.

Our Early Years and Advisory Teams continue to deliver sessions, while also upskilling professionals, for example in the education sector, to meet the needs of those with learning disabilities and communication difficulties.

In the background, our ICT, Finance, Learning & Development, HR, Facilities, Health & Safety, and Admin Teams have continued to do the hidden work which keeps the organisation functioning, and this is even more appreciated given the reduction in staffing as a result of the aforementioned voluntary redundancies.

As part of the Coalition of Care and Support Providers in Scotland (CCPS), we remain committed to raising awareness of the challenges faced by social care organisations and putting pressure on the Scottish Government, who set the rate we pay our staff, to alleviate these issues. We have done this in a number of ways, such as, raising the issue of low pay in social care and the impact of increased Employer's National Insurance Contributions with MSPs, ministers, and the First Minister himself, and writing to the Health and Social Care Partnerships we deal with.

The issues pervading the social care sector will not fade any time soon, however we remain committed to doing everything in our power to ensure that social care staff are recognised and valued for their skills, expertise, and dedication to the people they support. We also remain hopeful that with Scottish Government elections in May 2026, some new parliamentarians may understand and seek to resolve our plight.

Financial review

In Financial Year 2025/26, most of our income was derived from care commissioned services with local authorities which developed into Health & Social Care Partnerships. We currently work with 22 local authorities, although we exited our Highland service in January 2026.

Care income also includes payments directly received from families via self-directed support and the Independent Living Fund. In addition, we work in partnership with several grant funders to provide non-statutory services to the people we support and their families.

In 2025/26 total income was £30,980,310, up by £309,844 (1%) on the previous year. Income from care activities was £28,238,833 compared to £25,948,972 in the previous year.

Donations and legacies were £1,130,125 in 2025/26 compared to £1,287,932 in 2024/25.

Expenditure increased from £28,938,109 in 2024/25 to £31,398,951 in 2025/26, an increase of £2,460,842 (8.5%).

Major grants received are identified in Note 5 to the financial statements.

The Trustees are indebted to all donors for their support, both financial and otherwise, without which it would not have been possible to achieve all that we have.

Expenditure

As noted, Operating Expenditure increased by £2,460,842 to £31,398,951, an increase of 8.5% from the previous year.

In the year to 31 March 2026, the rate for adult social care workers was increased by the Scottish Government from £12.00 to £12.60 per hour in April 2025.

Agency staff cost remained high in the year to March 2026. The use of agency staff was required to offset staff shortages, which remain a significant issue in the care sector. High agency costs significantly contributed to the increase in Operating Expenditure.

Payroll costs at £26,856,581 (£24,808,325 in 2024/25), a 8.26% uplift, remains our main area of expenditure, accounting for 85.53% of total expenditure.

Overall result for the financial year ending 31st March 2026

The overall result from operating activities shows a deficit of £420,741 due in the main to rising labour costs and the ongoing use of agency staff to support staff vacancies.

Sense Scotland is committed to rewarding its staff within its financial constraints in this period of increasing consumer costs, and will continue to do so to maintain and reward its loyal workforce.

As a result of the deficit incurred, the cash position at the end of the year decreased from £3,355,882 in the prior year to £2,898,483 (Note 31).

Reserves and Investments

The Trustees set a target of 12 weeks' operating costs as a desired level of general reserves covering Net Current Assets, to ensure continuity of operations. This decision is reviewed annually, considering the nature of the client group for which the charity is entrusted to provide care and support.

As of 31st March 2026, the group has a level of 5.6 weeks cover. This is a slight reduction compared to the prior year due to increased business running costs. The weeks' cover is calculated by dividing the general reserves covering Net Current Assets by the average expenditure for one week.

How did we perform against the plans we set out in last year's Trustees' Annual Report?

We are in the final year of our 3-year strategy which launched at the beginning of 2023/24 and focuses on six key strategic aims:
· Establish Sense Scotland as a leader in the provision of specialist services for people with complex communication support needs associated with learning and/or sensory disabilities.
· Ensure our social care services are sustainable and evolve to meet demand.
· Support carers to access breaks and explore new short break models.
· Deliver programmes and projects to enhance the lives of people with communication support needs and their families across Scotland.
· Generate new and sustained sources of income.
· Nurture social care leaders of the future and value, recognise and reward our staff and volunteers.

The six key strategic aims remain relevant to our operation, however, in December 2024, the Executive Team and Board agreed a number of Sustainability Projects to be undertaken, acknowledging the increased financial pressure (mainly due to the increase in Employer's National Insurance Contributions) which the sector and organisation is under. These projects run concurrently with the strategic aims.

Risk Management

Risk Management is central to Sense Scotland's strategic management process, whereby Sense Scotland methodically addresses the risks attaching to our activities.

The Audit and Risk Committee and the Executive Team establish our risk appetite. This identifies potential risk events that may affect Sense Scotland and seeks to manage those risks. It also seeks to provide reasonable assurance regarding the achievement of our strategic objectives.

It is the role of Trustees and the Senior Management Team (SMT) to translate this approach into tactical and operational objectives, assigning responsibility throughout the organisation to each manager and employee responsible for the appropriate management of risk.

Each risk identified is clearly stated, stakeholders identified, quantified, control measures in place and any improvement actions required.

Directors and senior staff are accountable for strategic risk management within areas under their control, including the devolution of the risk management process to operational managers.

The Chief Executive Officer is responsible for maintaining the Sense Scotland Risk Register and for reviewing it annually.

The Audit and Risk Committee review the Risk Register at each meeting, evaluating any updates and controls put in place by management. Risk Management is a standing agenda item for Audit and Risk Committee meetings.

The safety and wellbeing of the people we support is central to our approach to risk. We adopt a risk-managed approach whilst working toward ensuring the ambitions and stated outcomes of the people we support are met.

Going concern

In assessing Sense Scotland's ability to continue as a going concern, the Trustees have considered the liquidity position and expected future cash flows of the company.

The Trustees and Executive Team recognise the financial outlook in social care is challenging, and have contingency plans in place should further downturns occur.

The outlook analysis prepared by Sense Scotland demonstrates the organisation will be able to continue to operate, to service its debts and pay its liabilities as they fall due for the period of the forecast analysis which covers at least 12 months from the date of this report. Accordingly, the Trustees have prepared the financial statements on a basis of going concern.

Financial Risk Management

Risk management is carried out under policies approved by the Board with financial risks being identified, evaluated and responded to by the Audit and Risk and Finance Committees.

Currency Risk

Sense Scotland operates almost wholly within the UK and is exposed to minimal currency risk. The organisation's borrowings are denominated in Sterling.

Credit Risk

At the year end, approximately 67% of our debts were due from local authorities and 5 authorities represented 81% of the total. Despite this concentration, Sense Scotland considers that the credit risk attaching to these debts is low.

Liquidity Risk

Prudent liquidity management implies maintaining sufficient cash balances and the availability of funding through an adequate amount of committed credit facilities. Due to the nature of the underlying business, the aim is to maintain flexibility in funding by keeping committed credit lines available.

Cash Flow Interest Rate Risk

Sense Scotland has no significant interest-bearing assets, and its income and operating cash flows are substantially independent of changes in market interest rates.

Plans for future periods.

Our aim for 2026/27 is to launch our new 3-year Strategy (2026-2029), plus maintain focus on our key sustainability projects.

Structure, governance and management.

Sense Scotland is a charitable company incorporated as a private company limited by guarantee. Sense Scotland was established as a charitable company in November 1993 and is governed by Articles of Association, as revised and approved on 3rd July 2023, under the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Angela Clements
John Richards MBE
Suzanne Clark
Ms Margaret Cooper (Deceased 24th June 2026)
Ms Laura-Ann Currie
Lady Susan Haughey
Wendy Janet Hinnie
Adam Ingram
Mr Mark Reilly
David Russell
Martha Shortreed
Gary Simpson
James Stewart (Appointed 14th August 2026)
Ms Margaret Mary Wilson

Appointment of Trustees

The Board of Trustees is responsible for the appointment of additional Trustees from time to time. The Nominations Committee is a sub-committee of the Board which has delegated responsibility to manage the recruitment and selection of Trustees. As far as possible, recruiting Trustees (whether by co-option or election) covers the widest possible search. This ensures that the most experienced and capable Board is formed. It is important that the Board can recruit new members whilst retaining the stability to govern the organisation.

Sense Scotland aims to create a Board that is representative of its beneficiaries and includes parents/carers of those we support. At least half of the Board's Trustees have links to people with communication support needs, whether personally, professionally or as a parent/carer/family member, recognising the diversity within disability.

The role of the Board includes strategic planning, financial and legal monitoring of a wide range of activities, and authorship and custodianship of Sense Scotland's mission and values. To do this, the Board needs a wide range of skills, knowledge, and experience to enable it to effectively fulfil its duties.

Trustee induction and training

New Trustees undergo induction to brief them on: their legal obligations under charity and company law; the Scottish Charity Regulator's guidance on Trustee duties; the content of the Articles of Association; the committee and decision-making processes; the business plan and recent financial performance of the charity.

Trustees have access to a resource pack consisting of a Governance Handbook, organisational structures and external support and advice in conducting their role.

Organisation
The Board of Trustees, which can have up to 15 members, with a quorum of 5 members, is responsible for the strategic direction and policy of the charity. The Board meets four times per annum (over the past year, the majority of meetings have been held virtually).

There are seven sub-committees as follows:

Sub-Committee	Purpose
Finance	To ensure that financial resources are employed appropriately in furtherance of strategic objectives.
Audit & Risk	To monitor and review the effectiveness of internal and external auditing procedures and outcomes, advising and reporting to the Board.
Remuneration	To ensure that both the remuneration strategy and its implementation is perceived by all stakeholders to be transparent, fair and effective.
Nominations	To identify any skills gaps in the Board membership, oversee the recruitment process of Board members and make recommendations to the Board on new Board members for election or co-option.
External Affairs	To support and promote the organisation through relationships with external stakeholders. This includes fundraising.
Governance	To ensure effective and efficient governance of Sense Scotland and conduct a regular skills audit of the Trustees versus the strategic requirements of the organisation.
PHEW	To facilitate the smooth transition of PHEW to Sense Scotland.

Each Committee reviews its Terms of Reference annually.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive along with the Executive Team and Senior Management Team.

The Executive Directors:

Angela Bonomy	Chief Executive Officer
Joanne O'Donnell	Director of Planning, Development & Engagement.
Keith Notman	Director of Finance

These directors, although designated as directors, are not statutory directors.

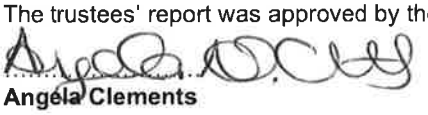
Auditor

In accordance with the company's articles, a resolution proposing that William Duncan + Co (Audit) Ltd be reappointed as auditor of the company for 3 years was put to the AGM in September 2024 and accepted.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of the Trustees.



Angela Clements
Trustee

Date:9th September 2026

SENSE SCOTLAND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of Sense Scotland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity 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.

Opinion

We have audited the financial statements of Sense Scotland (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2026 which comprise the group statement of financial activities, the group balance sheet, the company balance sheet, the group statement of cash flows, the company statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 group's and the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 group's and parent charity'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.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the trustees' report, 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 strategic report and directors' report included within the trustees' report 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 group and the parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and directors' report included within the trustees' report.

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 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity financial statements are not in agreement with the accounting records and returns; 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 take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 parent 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 the Acts and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit procedures over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for potential management bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Reviewing the level of and reasoning behind the company's procurement of legal and professional services.

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/auditorsresponsibilities. 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 charity'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 auditors' 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.

Bhomna

Mr Brian Thomson BA(Hons)CA (Senior Statutory Auditor)
for and on behalf of William Duncan + Co (Audit) Ltd

09/01/26

Chartered Accountants
Statutory Auditor
Ellersley House
30 Miller Road
Ayr
Ayrshire
KA7 2AY

William Duncan + Co (Audit) Ltd is eligible for appointment as auditor of the charitable group by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SENSE SCOTLAND

GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current Financial Year

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Donations, grants and legacies	3	1,114,039	16,086	1,130,125	1,287,932
Charitable activities	4	27,789,904	448,929	28,238,833	25,948,972
Other trading income	5	1,581,066	457	1,581,523	1,560,403
Investments	6	25,212	-	25,212	53,437
Other income	7	4,617	-	4,617	40,219
		30,514,838	465,472	30,980,310	28,890,964
Exceptional donation on consolidation	8, 23	-	-	-	1,779,502
		30,514,838	465,472	30,980,310	30,670,466
Expenditure on:					
Raising funds					
Fundraising and publicity		516,184	46,893	563,077	569,010
Shops		1,554,410		1,554,410	1,467,801
	9	2,070,594	46,893	2,117,487	2,035,690
Charitable activities	10	28,911,948	369,516	29,281,464	26,901,297
Total expenditure		30,982,542	416,409	31,398,951	28,938,109
Net gains/losses on Investments		(2,100)	-	(2,100)	-
Net (expenditure)/income for the year/ Net movement in funds		(469,804)	49,063	(420,741)	1,732,356
Fund balances at 1 April 2025		9,068,759	1,615,886	10,684,645	10,684,645
Fund balances at 31 March 2026		8,598,955	1,664,949	10,263,904	10,684,645

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SENSE SCOTLAND

GROUP STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior Financial Year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations, grants and legacies	3	1,266,883	21,049	1,287,932
Charitable activities	4	25,406,275	542,697	25,948,972
Other trading income	5	1,555,392	5,011	1,560,403
Investments	6	53,437	-	53,437
Other income	7	40,219	-	40,219
		28,010,536	559,157	28,890,964
Exceptional donation on consolidation	8, 23	678,251	1,101,251	1,779,502
		29,000,458	1,670,008	30,670,466
Fundraising and publicity		532,835	36,175	569,010
Shops		1,467,802	-	1,467,802
	9	2,000,637	36,175	2,036,812
Charitable activities	10	26,438,412	462,885	26,901,297
Total expenditure		28,439,049	499,060	28,938,109
Net (expenditure)/income for the year/ Net movement in funds		561,408	1,170,948	1,732,356
Fund balances at 1 April 2024		8,507,351	444,938	8,952,289
Fund balances at 31 March 2025		9,068,759	1,615,886	10,684,645

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SENSE SCOTLAND

COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current Financial Year

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Donations, grants and legacies	3	1,111,894	16,086	1,127,980	1,285,548
Charitable activities	4	26,880,329	448,929	27,329,258	25,643,969
Other trading activities	5	1,581,066	457	1,581,523	1,560,403
Investments	6	8,612	-	8,612	40,950
Other income	7	4,617	-	4,617	38,823
		29,586,518	465,472	30,051,990	28,569,693
Expenditure on:					
Raising funds					
Fundraising and publicity		514,138	46,893	561,031	567,888
Shops		1,554,410	-	1,554,410	1,467,802
	9	1,999,515	46,893	2,115,441	2,035,690
Charitable activities	10	27,933,568	330,870	28,264,438	26,555,316
Total resources expended		30,002,116	377,763	30,379,879	28,591,006
Net (expenditure)/income for the year/ Net movement in funds		(415,598)	87,709	(327,889)	(21,313)
Fund balances at 1 April 2025		8,402,153	528,823	8,930,976	8,952,289
Fund balances at 31 March 2026		7,986,555	616,532	8,603,087	8,930,976

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SENSE SCOTLAND

COMPANY STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior Financial Year

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Donations, grants and legacies	3	1,264,499	21,049	1,285,548
Charitable activities	4	25,110,872	533,097	25,643,969
Other trading activities	5	1,555,392	5,011	1,560,403
Investments	6	40,950	-	40,950
Other income	7	38,823	-	38,823
		28,010,536	559,157	28,569,693
Expenditure on:				
Raising funds				
Fundraising and publicity		531,713	36,175	567,888
Shops		1,467,802	-	1,467,802
	9	1,999,515	36,175	2,035,690
Charitable activities	10	26,116,219	439,097	26,555,316
Total resources expended		28,115,734	475,272	28,591,006
Net (expenditure)/income for the year/ Net movement in funds		(105,198)	83,885	(21,313)
Fund balances at 1 April 2024		8,507,351	444,938	8,952,289
Fund balances at 31 March 2025		8,402,153	528,823	8,930,976

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SENSE SCOTLAND

GROUP BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed Assets					
Tangible assets	**15**		7,458,534		7,776,490
Goodwill	**16**		-		-
			7,458,534		7,776,490
Current Assets					
Debtors	**18**	2,569,895		2,475,469	
Current Investments	**17**	151,660		181,037	
Cash at bank and in hand		2,898,483		3,355,882	
		5,620,038		6,012,388	
Creditors: Amounts falling due within one year	**19**	(2,214,668)		(2,504,233)	
Net current assets/(liabilities)			3,405,370		3,508,155
Total assets less current liabilities			10,863,904		11,284,645
Creditors: Amounts falling due after more than one year	**20**		(600,000)		(600,000)
Net Assets			10,263,904		10,684,645
Funds					
Unrestricted funds			8,598,955		9,068,759
Restricted funds	**24**		1,664,949		1,615,886
Total Funds			10,263,904		10,684,645

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9th September 2026.

.....
Angela Clements
Trustee

.....
John Richards MBE
Trustee

Company registration number SC147570 (Scotland)

SENSE SCOTLAND

COMPANY BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed Assets					
Tangible assets	**15**		6,392,096		6,667,798
			6,667,798		6,667,798
Current Assets					
Debtors	**18**	2,494,435		2,412,526	
Cash at bank and in hand		2,459,302		2,886,420	
		4,953,737		5,298,946	
Creditors: Amounts falling due within one year	**19**	(2,142,746)		(2,435,768)	
Net current assets /(liabilities)			2,810,991		2,863,178
Total assets less current liabilities			9,203,087		9,530,976
Creditors: Amounts falling due after more than one year	**20**		(600,000)		(600,000)
Net Assets			8,603,087		8,930,976
The funds of the charitable company					
Unrestricted funds			616,532		528,823
Restricted funds	**24**		7,986,555		8,402,153
Total Funds			8,603,087		8,930,976

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9th September 2026.

.....
Angela Clements
Trustee

.....
John Richards MBE
Trustee

Company registration number SC147570 (Scotland)

SENSE SCOTLAND

GROUP STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**30**		(452,411)		1,807,330
Investing Activities					
Purchase of tangible fixed assets		(52,846)		(1,238,244)	
Purchase of current investments		-		(181,037)	
Proceeds from disposal of tangible fixed assets		-		80,128	
Investment income received		16,600		53,437	
Proceeds from disposal of investments		27,276		-	
Interest recieved		8,612		-	
Net cash used in investing activities			(358)		(1,285,716)
Financing activities					
Loan repayments		(4,630)		(55,556)	
Net cash used in financing activities			(4,630)		(55,556)
Net (decrease)/increase in cash and cash equivalents			(457,399)		466,055
Cash and cash equivalents at beginning of year			3,355,882		2,889,827
Cash and cash equivalents at end of year			2,898,483		3,355,882

SENSE SCOTLAND

COMPANY STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash generated from / (absorbed by) operations	32		(396,479)		39,251
Investing Activities					
Purchase if tangible fixed assets		(34,621)		(108,180)	
Proceeds from disposal of tangible fixed assets		-		80,128	
Investment income received		8,612		40,950	
Net cash used in investing activities			(26,009)		12,898
Financing activities					
Repayment of bank loans		(4,630)		(55,556)	
Net cash used in financing activities			(4,630)		(55,555)
Net (decrease)/increase in cash and cash equivalents			(427,118)		(3,407)
Cash and cash equivalents at beginning of year			2,886,420		2,889,827
Cash and cash equivalents at end of year			2,459,302		2,886,420

1 Accounting policies

Charity information

Sense Scotland ("the parent charity") is a private company limited by guarantee incorporated in Scotland. The registered office is Touchbase Glasgow, 43 Middlesex Street, Kinning Park, Glasgow, G41 1EE.
The group consists of Sense Scotland and its subsidiary.

Sense Scotland has a wholly owned subsidiary company PHEW (Scotland), SC165172, which is a private charitable company limited by guarantee without share capital incorporated in Scotland. PHEW (Scotland) is a Scottish registered charity. Sense Scotland is sole member of the subsidiary.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP" Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Basis of Consolidation

The consolidated group financial statements consist of the financial statements of the parent charity company, Sense Scotland together with all material entities controlled by the parent charity company (its subsidiaries).

All financial statements are made up to 31 March 2026 where necessary; adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by other members of the group.

Sense Scotland acquired PHEW (Scotland), a charitable entity, on 18th November 2024; the opening balance sheet position at that date has been verified with regards to the sums consolidated within the Group accounts.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated, consolidation unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred.

1.3 Going concern

Alongside the operational challenges outlined in the Trustees Report in the social care sector regarding Government under-funding and staffing retention issues due to low pay, the introduced government policy increasing the employer's national insurance contributions from 1st April 2025 will only continue to negatively impact the financial performance of Sense Scotland Group. The Trustees and management team have taken proactive steps to mitigate this wherever possible.

In assessing Sense Scotland's ability to continue as a going concern, The Trustees have considered the liquidity position of the group and the expected future cash flows under a downside (worst case) scenario. The Trustees have reviewed medium and long-term financial planning forecasts which cover a range of scenarios with varying levels of likelihood and impact of combined and plausible scenarios. The scenarios focus on income and liquidity headroom and consider a mix of internal risks and external economic issues such as cost-of-living crisis or projections based on the impact of the increase in national insurance contributions and the Scottish social care wage.

We have identified that our key risks areas are:

- Level of voluntary income (public and corporate donations) and,
- Costs (specifically care costs for our service users and staff costs)

Having considered all of these factors, the Trustees have concluded that Sense Scotland Group can meet its liabilities as they fall due, for the period to 31st March 2028, being more than 12 months from the signing date of these financial statements, and that it is therefore appropriate to prepare the group financial statements on a going concern basis.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charitable group is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income receivable by Sense Scotland (the parent) is recognised in the Statement of Financial Activities when the conditions for receipt of the grant are fulfilled in accordance with the Statement of Recommended Practice for charities (SORP).

Grant income receivable by its wholly owned subsidiary, whose results are consolidated into these accounts, follows the standard accounting practice laid down under Financial Reporting Standard 102 (FRS 102).

Direct activities represent income earning in respect of contracted services with local authorities, health boards and other statutory agencies and are recognised when the services are performed.

Cash donations are recognised on receipt. Other donations are recognised once the charitable group has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Voluntary income is received by way of grants and donations, committed giving and legacies which are included in full in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Legacies are recognised on receipt or otherwise if the charitable group has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from non cash donations, other than goods donated for sale through our shops, are valued at an estimate of their value to the charity. Volunteer services are not quantified nor included in the financial statements.

Income from Charity retail shops, through sale of donated goods, and from the sale of our Christmas cards and merchandise is accounted for on a receivable basis.

Income generated from Fundraising income is similarly accounted for on a receivable basis, except for event income where income is recognised when invoiced.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of fixed assets less their residual value, over their expected useful lives on the following basis:

Freehold Land and buildings	2% straight line
Fixtures and fittings	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the net statement of financial activities for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.9 Impairment of fixed assets

At each reporting end date, the group reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charitable group has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable groups balance sheet when the charitable group becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

To the extent that any of its subsidiaries are required to account for Current or Deferred Corporation tax, the liability for such taxation of the subsidiary is recognised in these consolidated accounts on the same basis as such liability is recognised in the subsidiary

1.13 Employee benefits

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/group is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

The group operates a defined contribution scheme for the benefit of its employees. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Hire purchase and leasing commitments

Property, plant and equipment acquired under finance leases or hire purchase contracts are capitalised and depreciated in the same manner as other tangible fixed assets. The related obligations, net of future charges, are included in creditors.

Rentals payable under operating leases are charged to the profit and loss account on a straight-line basis over the period of the lease.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts 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.

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.

3 Donations, grants and legacies

	Group		Company	
	2026	2025	2026	2025
	£	£	£	£
Donations and gifts	778,647	718,725	776,502	716,341
Legacies receivable	286,228	569,207	286,228	569,207
Gift in Kind	65,250	-	65,250	-
	1,130,125	1,287,932	1,127,980	1,285,548
Analysis by fund				
Unrestricted funds	1,114,039	1,266,883	1,111,894	1,264,499
Restricted funds	16,086	21,049	16,086	21,049
	1,130,125	1,287,932	1,127,980	1,285,548

Gifts In Kind
A significant amount of work is undertaken for Sense Scotland Group on an unpaid basis by volunteers. The financial value attached to the unpaid volunteer help has not been quantified and is not reflected in the financial statements. However, Sense group recognises and acknowledges the significant reduction in running costs achieved by the provision of such help.

Included within Gifts in kind is an amount representing repairs and maintenance work undertaken by related party on a TouchBase property which were gifted in kind. Where a value can be assigned for gifts in kind this has been quantified as above.

4 Charitable activities - Group

	Housing Support	Day Services	Respite	Arts Programmes	Group Development	Early Years & Family Support	Other Activities	Total	Group Total
	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2025 £
Local Authority services provided under contract	15,390,559	5,025,798	738,206	17,597	-	-	-	21,172,160	19,621,289
Direct payments	1,012,592	3,514,456	1,601,752	19,864	-	-	-	6,148,664	5,408,711
Grants receivable	700	420,434	-	99,450	63,129	167,280	96,243	847,236	843,544
Charitable rental income	66,011	4,761	-	-	-	-	-	70,772	75,428
Other income	-	-	-	-	-	-	-	-	--
	16,469,862	8,965,449	2,339,958	136,911	63,129	167,280	96,243	28,238,832	25,948,972
Analysis by fund:									
Unrestricted funds	16,469,862	8,747,185	2,339,958	136,911	63,129	-	32,859	27,789,904	25,406,274
Restricted funds	-	218,264	-	-	-	167,280	63,384	448,928	542,697
	16,469,862	**8,965,449**	**2,339,958**	**136,911**	**63,129**	**167,280**	**167,280**	**28,238,832**	**25,948,972**

	Housing Support 2026 £	Day Services 2026 £	Respite 2026 £	Arts Programmes 2026 £	Group Development 2026 £	Early Years & Family Supt 2026 £	Other Activities 2026 £	Total 2026 £	Group Total 2025 £
Performance related grants									
University of West of Scotland (unrestricted)	700	-	-	-	-	-	480	1,180	2,350
Fife HSCP (unrestricted)	-	254,323	-	-	-	-	-	254,323	252,918
The Wolfson Foundation (restricted)	-	-	-	-	-	-	-	-	70,000
The Robertson Trust (restricted)	-	-	-	-	-	-	-	-	9,600
Fife HSCP (restricted)	-	-	-	-	-	-	-	-	10,000
NHS Tayside (unrestricted)	-	-	-	-	-	-	10,700	10,700	10,700
Creative Scotland (restricted)	-	-	-	99,450	-	-		99,450	2,000
Scottish Council for Voluntary Organisations (unrestricted)	-	-	-	-	-	-	-	-	7,235
RS MacDonald (unrestricted)	-	15,000	-	-	-	-	-	15,000	15,000
University of West of Scotland (unrestricted)	-	-	-	-	-	-	-	-	
Public donation (unrestricted)	-	-	-	-	-	-	-	-	5,460
Glasgow City Council (restricted)	-	121,768	-	-	-	-	-	121,768	142,161
Glasgow Council for the Voluntary Sector (restricted)	-	3,708	-	-	-	-	-	3,708	-
The Scottish Council (unrestricted)					1,065	-	-	1,065	-
Scottish Government (restricted)	-	-	-	-	-	39,375	51,384	90,759	25,581
Children In Need (restricted)	-	-	-	-	-	-	-	-	47,002
Skills Development Scotland (restricted)	-	-	-	-	-	-	-	-	5,051

	Housing Support 2026 £	Day Services 2026 £	Respite 2026 £	Arts Programmes 2026 £	Development 2026 £	Early Years & Family Supt 2026 £	Other Activities 2026 £	Total 2026 £	Total 2025 £
Performance related grants (cont.d)									
Alliance Scotland (restricted)	-	22,817	-	-	-	-	-	22,817	23,625
East Dunbartonshire (restricted)	-	-	-	-	-	-	-	-	5,332
North Ayrshire Council (restricted)	-	2,818	-	-	-	-	-	2,818	16,588
North Ayrshire Council (unrestricted	-	-	-	-	-	-	-	-	7,374
Hospital Saturday fund(unrestricted)	-	-	-	-	-	-	11,128	11,128	-
Glasgow Council for the Voluntary Sector (unrestricted)	-	-	-	-	-	-	10,501	10,501	-
Glasgow Caledonian University (unrestricted)	-	-	-	-	-	-	50	50	-
The Neighbourly (restricted)	-	-	-	-	-	-	-	-	500
Scottish Social Services (restricted)	-	-	-	-	-	-	12,000	12,000	16,800
Corra Foundation (restricted)	-	-	-	-	-	118,875	-	118,875	158,248
Shared Care Scotland (restricted)	-	-	-	-	-	8,160	-	8,160	10,020
The National Lottery Community Fund (Unrestricted)	-	-	-	-	62,064	-	-	62,064	-
Challenger Childrens Fund (Restricted)	-	-	-	-	-	726	-	726	-
The Garden of Evan (Restricted	-	-	-	-	-	144	-	144	-
	700	**420,434**	**-**	**99,450**	**63,129**	**167,280**	**96,243**	**847,236**	**843,544**

5 Charitable activities – Company

	Housing Support	Day Services	Respite	Arts Programmes	Company Development	Early Years & Family Support	Other Activities	Total	Company Total
	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2025 £
Local Authority services provided under contract	15,390,559	5,025,798	364	17,597	-	-	-	20,434,318	96,243
Direct payments	1,012,592	3,514,456	1,430,019	19,864	-	-	-	5,976,931	2,541,327
Grants receivable	700	420,434	-	99,450	63,129	167,280	96,243	847,236	843,544
Charitable rental income	66,011	4,761	-	-	-	-	-	70,772	75,428
Other income	-	-	-	-	-	-	-	-	
	16,469,862	**8,965,449**	**1,430,383**	**136,91**	**63,129**	**167,280**	**96,243**	**27,329,257**	**25,643,969**
Analysis by fund:									
Unrestricted funds	16,469,862	8,747,185	1,430,383	136,911	63,129	-	32,859	26,880,329	25,110,87
Restricted funds		218,264	-	-	-	167,280	63,384	448,929	533,097
	16,469,862	**8,965,449**	**1,430,383**	**136,911**	**63,129**	**167,280**	**96,243**	**27,329,257**	**25,643,969**

	Housing Support	Day Services	Respite	Arts Programmes	Company Development	Early Years & Family Supt	Other Activities	Total	Company Total
	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2025 £	2025 £
Performance related grants									
University of West of Scotland (unrestricted)	700	-	-	-	-	-	480	1,180	2,350
Fife HSCP (unrestricted)	-	254,323	-	-	-	-	-	254,323	252,918
The Wolfson Foundation (restricted)	-	-	-	-	-	-	-	-	70,000
Fife HSCP (restricted)	-	-	-	-	-	-	-	-	10,000
NHS Tayside (unrestricted)	-	-	-	-	-	-	10,700	10,700	10,700
Creative Scotland (restricted)	-	-	-	99,450	-	-	-	99,450	2,000
Scottish Council for Voluntary Organisations (unrestricted)	-	-	-	-	-	-	-	-	7,235
RS MacDonald	-	15,000	-		-	-	-	15,000	15,000
Public donation (unrestricted)	-	-	-	-	-	-	-	-	5,460
Glasgow City Council (restricted)	-	121,768	-	-	-	-	-	121,768	142,161
Scottish Government (restricted)	-	-	-	-	-	39,375	51,384	90,759	25,581
Glasgow Council for the Voluntary Sector (restricted)	-	3,708	-	-	-	-	-	3,708	-
The Scottish Council Unrestricted	-	-	-	-	1,065	-	-	1,065	-
Children In Need (restricted)	-	-	-	-	-	-	-	-	47,002
Skills Development Scotland (restricted)	-	-	-	-	-	-	-	-	5,051

	Housing Support 2026 £	Day Services 2026 £	Respite 2026 £	Arts Programmes 2026 £	Company Development 2026 £	Early Years & Family Supt 2026 £	Other Activities 2026 £	Company Total 2025 £	Company Total 2025 £
Performance related grants (cont.									
Alliance Scotland (restricted)	-	22,817	-	-	-	-	-	22,817	23,625
East Dunbartonshire (restricted)	-	-	-	-	-	-	-	-	5,332
North Ayrshire Council (restricted)	-	2,818	-	-	-	-	-	2,818	16,588
North Ayrshire Council (unrestricted)	-	-	-	-	-	-	-	-	7,374
Hospital Saturday fund(unrestricted)	-	-	-	-	-	-	11,128	11,128	-
Glasgow Council for the Voluntary Sector (unrestricted)	-	-	-	-	-	-	10,501	10,501	-
Glasgow Caledonian University (unrestricted)	-	-	-	-	-	-	50	50	-
The Neighbourly (restricted)	-	-	-	-	-	-	-	-	500
Scottish Social Services (restricted)	-	-	-	-		-	12,000	12,000	16,800
Corra Foundation (restricted)	-	-	-	-	-	118,875	-	118,875	158,248
Shared Care Scotland (restricted)	-	-	-	-	-	8,160	-	8,160	10,020
The National Lottery Community Fund (Unrestricted)	-	-	-	-	62,064	-	-	62,064	-
Challenger Childrens Fund (Restricted)	-	-		-	-	726	-	726	-
The Garden of Evan (Restricted	-	-	-	-	-	144	-	144	-
	700	**420,434**	**-**	**99,450**	**63,129**	**167,280**	**96,243**	**847,236**	**833,945**

5 Income from other trading activities

	Group		Company	
	funds 2026 £	funds 2025 £	funds 2026 £	funds 2025 £
Fundraising events	116,461	97,287	116,461	92,287
Shop income	1,447,129	1,446,473	1,447,129	1,446,473
Letting and licensing arrangements	17,933	16,643	16,643	16,643
Other trading activities	1,581,523	1,560,403	1,560,403	1,560,403
Analysis by fund				
Unrestricted funds	1,581,066	1,555,392	1,581,066	1,555,392
Restricted funds	457	5,011	457	5,011
	1,581,523	1,560,403	1,581,523	1,560,403

6 Income from Investments

	Group		Company	
	Unrestricted funds 2026 £	Unrestricted funds 2025 £	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Investment gains	12,087	20,346	-	-
Interest receivable	10,443	42,319	8,612	40,950
Income from Listed investments	2,682	-	-	-
	25,212	62,665	8,612	40,950

7 Other Income

	Group		Company	
	Unrestricted funds 2026 £	Unrestricted funds 2025 £	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Net gain on disposal of tangible fixed assets	-	38,184	-	38,184
Other income	4,617	2,113	4,617	639
	4,617	40,297	4,617	38,823

9 Expenditure on raising funds

	Group		Company	
	2026	2025	2026	2025
	£	£	£	£
Fundraising and publicity				-
Staging fundraising events	257,192	276,983	257,192	276,983
Staff costs	251,861	243,569	251,861	243,569
Investment management costs	2,046	1,122	-	-
Support costs	51,978	47,336	51,978	47,336
	563,077	569,010	561,031	567,888
Shops				
Operating charity	551,755	556,767	551,755	556,767
Staff costs	783,868	701,490	783,868	701,490
Depreciation and impairment	2,210	4,421	2,210	4,421
Support costs	216,577	205,124	216,577	205,124
	1,554,410	1,467,802	1,554,410	1,467,802
Total costs	2,117,487	2,036,812	2,115,441	2,035,690
Analysis by fund				
Unrestricted funds	2,070,594	2,000,637	2,068,548	1,999,515
Restricted funds	46,893	36,175	46,893	36,175
	2,117,487	2,036,812	2,115,441	2,035,690

10 Charitable activities
For the year ended 31 March 2026

	Company						Subsidiary	Group	Group
	Care Services	Day Services	Respite	Arts Development	Development	Other Activities	Charitable Activities	Totals	Totals
	2026	2026	2026	2026	2026	2026	2026	2026	2025
	£	£	£	£	£	£	£	£	£
Staff costs	14,609,906	6,266,513	1,226,734	236,912	92,365	2,043	701,877	23,136,350	21,066,139
Depreciation and impairment	10,592	107,961	11,386	-	-	-	60,480	190,419	145,739
Other direct costs	120,626	532,696	129,370	32,563	9,150	56	240,669	1,065,130	1,186,177
	14,741,124	6,907,170	1,367,490	269,475	101,515	2,099	1,003,026	24,391,899	22,398,055
Share of Support Costs (note 11)	2,899,022	261,644	1,375,739	42,201	227,883	8,440	-	4,814,929	4,377,030
Share of Governance Costs (note 11)	36,500	3,296	17,331	532	2,871	106	14,000	74,636	126,212
	17,676,646	7,172,110	2,760,560	312,208	213,677	10,645	1,017,026	29,281,464	26,901,297
Analysis by fund									
Unrestricted funds	17,670,726	6,994,347	2,753,637	172,444	332,269	10,145	978,380	28,911,948	26,438,412
Restricted funds	5,920	177,763	6,923	139,764	-	500	38,646	369,516	462,885
	17,676,646	7,172,110	2,760,560	312,208	332,269	10,645	1,017,026	29,281,464	26,901,297

10 Charitable activities – Prior year

Year ended 31 March 2025	Company						Subsidiary	Group
	Care Services	Day Services	Respite	Arts Development	Development	Other Activities	Charitable Activities	Totals
	2025	2025	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£	£	£
Staff costs	13,623,313	5,856,021	1,040,211	309,201	25,563	1,640	212,190	21,066,139
Depreciation and impairment	10,591	103,037	103,037	10,738	-	-	-	145,739
Other direct costs	139,262	743,816	143,546	45,317	14,287	674	99,275	1,095,942
	13,773,166	6,702,874	1,194,495	354,518	37,850	2,314	332,838	22,398,055
Share of Support Costs (see note 11)	2,645,295	1,245,189	253,650	53,804	171,406	7,686	-	4,377,030
Share of Governance Costs (see note 11)	68,400	32,118	6,544	1,388	4,421	198	13,143	126,212
	16,486,861	7,980,181	1,454,689	409,710	213,677	10,198	345,981	26,901,297
Analysis by fund								
Unrestricted funds	16,477,852	7,776,122	1,444,709	194,186	213,652	9,698	322,193	26,438,412
Restricted funds	9,009	204,059	9,980	215,524	25	500	23,788	462,885
	16,486,861	7,980,181	1,454,689	409,710	213,677	10,198	345,981	26,901,297

11 Support Costs

		Company Support costs 2026 £	Governance costs 2026 £	Subsidiary Governance costs 2026 £	Group Total 2026 £	Company Support costs 2025 £	Governance costs 2025 £	Subsidiary Governance costs 2025 £	Group Total 2025 £	Basis of Allocation
Staff costs		2,684,502	-	-	2,684,502	2,797,037	-	-	2,797,037	
Depreciation and impairment		178,174	-	-	178,174	178,523	-	-	178,523	
Finance		437,731	-	-	437,731	311,326	-	-	311,326	% of Staff
Information Technology		350,028	-	-	350,028	213,777	-	-	213,777	% of Staff
Human Resources		228,167	-	-	228,167	241,564	-	-	241,564	% of Staff
Management & Admin		862,507	-	-	862,507	630,496	-	-	630,496	% of Staff
Touchbase Glasgow		342,375	-	-	342,375	256,767	-	-	256,767	
Audit fees		-	38,860	14,000	52,860	-	33,807	10,900	44,707	Governance
Legal & professional		-	21,776	-	21,776	-	79,262	2,243	81,505	Governance
		5,083,484	60,636	14,000	5,158,120	4,629,490	113,069	13,143	4,755,702	
Analysed between:										
Fundraising	(note 9)	51,978	-	-	51,978	47,336	-	-	47,336	
Trading	(note 9)	216,577	-	-	216,577	205,124	-	-	205,124	
Charitable activities	(note 10)	4,814,929	60,636	14,000	4,889,565	4,377,030	113,069	13,143	4,503,242	
		5,083,484	60,636	14,000	5,158,120	4,629,490	113,069	13,143	4,755,702	

12 Trustees

There were no trustees' remuneration, expenses or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

13 Employees - Group

The average monthly number of employees during the year was: 1,089 (2025 – 1,091)

The average FTE monthly number of employees for the group during the year was:

	2026 Number	2025 Number
Fundraising	6	6
Retail Shops	25	26
Direct Services	561	562
Other Service	33	30
Support Services	54	57
	679	681

Employment costs	2026 £	2025 £
Wages and salaries	23,672,733	22,589,013
Social security costs	2,564,015	1,648,133
Other pension costs	619,833	571,089
	26,856,581	24,808,235

Employees

The number of employees whose annual remuneration was more than £60,000.

	Group		Company	
	2026 Number	2025 Number	2026 Number	2025 Number
£60,000 - £70,000	8	-	8	-
£70,000 - £80,000	-	1	-	1
£80,000 - £90,000	-	1	-	1
£90,000 - £100,000	1	1	1	1
£100,000 - £110,000	1	-	1	-
£110,000 - £120,000	1	-	1	-

Remuneration of key management personnel

	Group		Company	
	2026	2025	2026	2025
Aggregate compensation	369,697	306,273	314,765	289,164

The Trustees delegate day to day responsibility to the Directors of Sense Scotland. These are:
Angela Bonomy – Chief Executive Officer
Keith Notman – Director of Finance
Joanne O'Donnell – Director of Planning, Development & Engagement.
Helen Anderson – PHEW Service Manager

13 Employees - Company

	2026 Number	2025 Number
Fundraising	6	6
Retail Shops	25	26
Direct Services	536	540
Other Service	33	30
Support Services	51	52
	651	654

Employment costs	2026 £	2025 £
Wages and salaries	23,051,975	22,393,363
Social security costs	2,512,737	1,639,863
Other pension costs	589,992	562,819
	26,154,704	24,596,045

The remuneration of the companies employees was impacted by a delay in agreeing the 24/25 and 25/26 pay awards. The pay awards for the two years were not fully agreed until October 2025, therefore there is an element of back dated pay included in the numbers shown above.

The remuneration of the key management personnel shown previously was also impacted by the delay in the agreement of the 24/25 and 25/26 pay awards.

14 Gains and losses on investments

	Group Unrestricted funds 2026 £	Group Unrestricted funds 2025 £
Gains/(losses) arising on:		
Revaluation of investments	(2,100)	(11,937)
	(11,937)	(11,937)

15 Tangible fixed assets - Group

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2025	10,310,733	740,639	262,542	11,313,954
Additions	-	52,846	-	52,846
At 31 March 2026	10,310,773	793,485	262,542	11,366,800
Depreciation and impairment				
At 1 April 2025	2,807,324	549,801	180,340	3,537,465
Depreciation charged in the year	217,737	98,397	54,668	370,802
Eliminated in respect of disposals	-	-	-	-
At 31 March 2026	3,025,061	648,198	235,008	3,908,267
Carrying Amount				
At 31 March 2026	7,25,712	145,287	27,534	7,458,533
At 31 March 2025	7,503,449	190,839	82,202	7,776,490

Standard security has been given to the National Lottery Charites Board over the long lease of ground in Hope Street, Motherwell between North Lanarkshire Council and the subsidiary, PHEW (Scotland).

15 Tangible fixed assets - Company

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2025	9,219,522	701,826	262,542	10,183,890
Additions	-	34,621	-	34,621
At 31 March 2026	9,219,522	736,447	262,542	10,218,511
Depreciation and impairment				
At 1 April 2025	2,793,136	542,616	180,340	3,516,092
Depreciation charged in the year	179,091	76,564	54,668	310,323
At 31 March 2026	2,972,227	619,180	235,008	3,826,415
Carrying Amount				
At 31 March 2026	6,247,295	117,267	27,534	6,392,096
At 31 March 2025	6,426,386	159,210	82,202	6,667,798

16 Intangible Assets – Negative Goodwill	Group 2026 £	Company 2026 £	Group 2025 £	Company 2025 £
As at 1 April 2025	-	-	-	-
Additions	-	-	1,779,502	-
Disposals	-	-	-	-
Write off released (see note)	-	-	(1,779,502)	-
Carrying amount	-	-	-	-

The Goodwill included above is in relation to the acquisition of PHEW (Scotland) on 18th November 2024. No consideration was paid for the assets of PHEW (Scotland) at the acquisition date. The negative goodwill is therefore released to the Statement of Financial Activities (see note 8) and disclosed as an "exceptional donation".

17 Current asset investments	Group 2026 £	Company 2026 £	Group 2025 £	Company 2025 £
Unlisted investments - Additions	151,660	-	181,037	-

18 Debtors	Group		Company	
	2026	2025	2026	2025
Amounts falling due within one year:	£	£	£	£
Trade debtors	1,757,473	1,734,145	1,686,687	1,720,035
Other debtors	18,708	14,169	18,109	14,169
Prepayments and accrued income	793,714	727,155	789,639	678,322
	2,569,895	2,475,469	2,494,435	2,412,526

19 Creditors: amounts falling due within one year	Group		Company	
	2026	2025	2026	2025
	£	£	£	£
Bank loans and overdrafts (see note 15)	-	4,630	-	4,630
Other taxation and social security	450,968	363,243	442,061	358,555
Amounts owed to group undertakings	-	-	-	-
Deferred income	68,891	97,405	68,891	97,405
Trade creditors	189,204	344,815	189,204	344,815
Other creditors	387,402	439,448	354,740	405,390
Accruals	1,118,203	1,254,692	1,087,850	1,224,973
	2,214,668	2,504,233	2,142,746	2,435,768

20 Creditors: amounts falling due after more than one year	Group		Company	
	2026	2025	2026	2025
	£	£	£	£
Bank loans (see note 20)	600,000	600,000	600,000	600,000
	600,000	600,000	600,000	600,000

21 Bank loans

	Group		Company	
	2026	**2025**	**202**	**2025**
	£	**£**	**£**	**£**
Bank loans	600,000	604,630	600,000	604,630
	600,000	604,630	600,000	604,630
Payable within one year	-	4,630	-	4,630
Payable after one year	600,000	600,000	600,000	600,000
	600,000	604,630	600,000	604,630
Amounts included above which fall due after five years:				
Payable by instalments	600,000	600,000	600,000	600,000

A loan was offered by Social Investment Scotland via the Third Sector Resilience Fund in 2020, on an interest rate of 0%, repayable over 4 years and 6 months beginning 30th November 2020.

A loan was offered by Social Investment Scotland via the Recovery and Resilience Fund in 2022, on an interest rate of 3%, repayable over 9 years beginning 31st March 2022. Capital is not repayable until the 85th month (31st March 2029).

22 Deferred Income

	Group and 2026	**Group 2025**
	£	**£**
Other deferred income	68,891	97,405
Deferred income is included within:		
Current liabilities	68,891	97,405
Movement in year:		
Deferred income At April 2025	97,405	155,509
Released from previous periods	(68,652)	(123,840)
Resources deferred in the year	40,138	65,736
	68,891	97,405

23 Retirement benefit schemes

	Group		Company	
	2026	2025	2026	2025
	£	£	£	£
Defined contribution schemes				
Charge to profit or loss in respect of defined contribution schemes	125,522	90,959	95,681	82,689

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

24 Restricted Funds

		Movement in funds			
	Balance at 1 Apr 2025	Incoming resources	Resources expended	Consolidation exceptional adjustments	Balance at 31 Mar 2025
Direct Services	363,358	451,952	(352,635)	-	462,675
Other Services	152,282	9,505	(25,128)	-	136,659
Fundraising & Trading	13,183	4,015	-	-	17,198
Property fund	1,077,063	-	(38,646)	-	1,038,417
Hydro pool fund	10,000	-	-		10,000
Salary fund	-	-	-	-	-
	1,615,886	465,472	(416,049)	-	1,664,949

		Movement in funds			
	Balance at 1 Apr 2024	Incoming resources	Resources expended	Consolidation exceptional adjustments	Balance at 31 Mar 2025
Direct Services	300,421	449,832	(386,895	-	363,358
Other Services	131,282	107,277	(86,277)	-	152,282
Fundraising & Trading	13,235	2,048	(2,100)	-	13,183
Property fund	-	-	(14,188)	1,091,251	1,077,063
Hydro pool fund	-	-	-	10,000	10,000
Salary fund	-	9,600	(9,600)	-	-
	444,938	568,757	(499,060)	1,101,251	1,615,886

Direct Services – These are funds raised by services through events such as raffles, community fairs and quizzes. All funds raised are for the service's own use and should not be used to cover shortfall in service income or overspends in relation to the day to day running of the service.

Other Services – These are grant funds received from external funders for activities such as Arts, Development and Transition programmes.

Fundraising and Trading – These are funds raised by individuals which are unspent at the year end.

Property fund – This represents capital grants and other donations received in respect of the property. The balance relates to the carrying value of the assets to be released in line with the depreciation policy over the useful life of the assets.

Hydro pool fund – This is grant funding received towards a Hydro pool. This is intended to be utilised in the near future.

25 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Fund balances at 31 March are represented by:						
Tangible assets	6,420,117	1,038,417	7,458,534	6,685,239	1,091,251	7,776,490
Current assets/(liabilities)	2,778,838	626,532	3,405,370	2,983,520	524,635	3,508,155
Long term assets/(liabilities)	(600,000)	-	(600,000)	(600,000)	-	(600,000)
	8,598,955	1,664,949	10,263,904	9,068,759	1,615,886	10,684,645

26 Operating lease commitments

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

	Group		Company	
	2026	2025	2026	2025
Within one year	509,096	457,709	509,095	457,708
Between two and five years	638,871	326,326	638,867	326,322
In over five years	143,467	30,131	143,397	30,060
	1,291,434	814,166	1,291,359	814,090

27 Financial commitments, guarantees and contingent liabilities

At 31 March 2026 the group had the following capital commitments contracted for but not provided for in the financial statements:

Capital Commitments	Group 2026 £	2025 £	Company 2026 £	2025 £
Acquisition of property, plant, and equipment	-	-	-	-

There were no legacies known (2025 – none), but not yet received, at the year end which were not included in the group financial statements.

There were no grants or donations which the conditions were not met.

28 Related party transactions

Sense Scotland Group provides services to seven (2025 - seven) close family member of Trustees.

£489,062 of fees and allowances income (2025 - £436,750) was received in relation to these service users during the year

£62,420 (2025 - £39,505) was included within the debtor balance at 31st March 2026 in relation to transactions of this nature with Trustees.

During the year an organisation connected to a Trustee of Sense Scotland Group, provided services as a "gift in kind" totalling the equivalent value of £65,250 (2025 - £nil).

South Lanarkshire Council

At the date of signing, Trustee Margaret Cooper is Provost of South Lanarkshire Council.

The Sense group received funding totalling £2,007,164 (2025 - £1,994,574) from South Lanarkshire Council inclusive of value added tax.

Included within Debtors at note 17 is a balance owned from South Lanarkshire Council of £257,669 as at 31 March 2026 (2025 - £314,957) inclusive of value added tax.

Included in Accrued income at note 19 is a balance in relation to South Lanarkshire Council of £13,475 (2025 - £nil) inclusive of value added tax.

North Lanarkshire Council

The subsidiary charitable company has a contractual long term lease agreement with North Lanarkshire, for the grounds upon which PHEW's respite centre is situated. The lease agreement includes clauses and terms which deems North Lanarkshire Council as the host authority, allowing the local authority to set the host authority rates. North Lanarkshire Council is one of PHEW (Scotland)'s key customers.

In the period of consolidation, the charitable subsidiary received funding totalling £477,830 (2025- £160,539) from North Lanarkshire Council for Respite contract funding.

During the period of consolidation North Lanarkshire Council provided waste management services provided of £1,430 (2025-£1,375) to the subsidiary.

Included in Accrued income at note 17 is a balance in relation to North Lanarkshire Council of £nil (2025 -£40,100), inclusive of value added tax in relation to PHEW(Scotland).

Included within Debtors at note is a balance owed from North Lanarkshire Council of £41,766 (2025 - £nil) inclusive of valued added tax.

29 Subsidiaries

These financial statements are group charity financial statements for 2026

Details of the charity's subsidiaries at 31 March 2026 are as follows

Name of Undertaking	Registered Office	Nature of Business	Class of Shared held	% held Direct	% held Indirect
PHEW (Scotland)	Scotland	Respite services	n/a - Limited by Guarantee	-	-

Sense Scotland acquired control and ownership of PHEW (Scotland) on the 18th November 2024. PHEW (Scotland) is a charitable company limited by guarantee without share capital. Sense Scotland is sole member and therefore has 100% ownership and control of the subsidiary.

PHEW (Scotland), made a deficit for the period ended 31st March 2026 of £92,852 (2025 – Deficit of £18,799). It had net assets of £1,732,739 at 31 March 2026 (2025 - £1,753,669). The company number for PHEW (Scotland) is SC165172.

30 Cash generated from operations – Group	**2026** £	**2025** £
Surplus/(Deficit) for the year per Statement of Financial Activities	(420,741)	1,732,356
Adjustments for:		
Investment income recognised in statements of financial position	(25,212)	(53,437)
Gain on disposals of tangible fixed assets	-	(38,184)
Depreciation and impairment of tangible fixed assets	370,802	328,683
Movements in working capital:		
(Increase)/Decrease in debtors	(94,425)	(29,274)
Increase/(Decrease) in creditors	(256,421)	(74,713)
Increase/(Decrease) deferred income	(28,514)	(58,104)
Cash generated from operations	(452,411)	1,807,327

31 Analysis of changes in net funds - Group

	At 1 Apr 2025	**Cash flows**	**At 31 Mar 2026**
Cash at bank and in hand	3,355,882	(457,339)	2,898,483
Loans falling due within one year	(4,630)	4,630	-
Loans falling due over one year	(600,000)	-	(600,000)
	2,751,252	(452,769)	2,298,483

32 Cash generated from operations – Company	**2026** £	**2025** £
Surplus/(Deficit) for the year per Statement of Financial Activities	(327,889)	(21,313)
Adjustments for:		
Investment income recognised in statement of financial position	(8,612)	(40,950)
Gain on disposal of tangible fixed assets	-	(38,184)
Depreciation and impairment of tangible fixed assets	310,322	307,310
Movements in working capital:		
(Increase)/decrease in debtors	(81,908)	33,669
Increase/(decrease) in creditors	(259,878)	(143,177)
Increase /(decrease) in deferred income	(28,514)	(58,104)
Cash generated from operations	(396,479)	39,251

33 Analysis of changes in net funds - Company

	At 1 Apr 2025	Cash flows	At 31 Mar 2026
Cash at bank and in hand	2,886,420	(427,118)	2,459,302
Loans falling due within one year	(4,630)	4,630	-
Loans falling due after more than one year	(600,000)	-	(600,000)
	2,281,790	(422,488)	1,859,302