REGISTERED COMPANY NUMBER: SC243076 (Scotland)
REGISTERED CHARITY NUMBER: SC51350

REPORT OF THE TRUSTEES AND

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

SCOTTISH CARE

Galbraith Pritchards
Chartered Accountants & Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

SCOTTISH CARE

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FOR THE YEAR ENDED 31 MARCH 2026

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity and group for the year ended 31 March 2026. The trustees have adopted the provisions of 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

Objectives and aims

The charitable group's object is:

To meet its charitable purposes of
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

In furtherance thereof but not otherwise the Company shall seek to carry out the following activities:

(a) Promote, maintain, improve and advance for the benefit of those affected under article 4, organisations which offer care and support services in Scotland. In furtherance thereof but not otherwise the Company shall seek to carry out the following activities:

(b) Promote the common interests of such organisations and advance their position to the advantage of their members.

(c) To assist the sector in this field in developing their services and standards

Scottish Care gained charitable status on 19 October 2021.

We represent just over 350 organisations - around 950 individual services, delivering residential care, nursing care, day care, care at home and housing support services.

Membership covers private, voluntary sector and employee-owned provider organisations. It includes organisations of varying types and sizes, single providers, small and medium sized groups, national providers and not-for-profit voluntary organisations and associations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2025-26, Scottish Care continued to advance its charitable objectives by supporting providers of social care and support across Scotland, influencing national policy and promoting the rights, dignity and wellbeing of those who draw upon care and support services. Guided by its strategy, Social Care that Works for Scotland, the organisation's activities were focused on making social care more valued, visible, viable and visionary.

This year was characterised by significant change across the social care landscape, including ongoing Care Reforms, workforce pressures, economic uncertainty and increasing demand for care and support. Scottish Care responded by combining member engagement, policy influence, research, communications and innovation to ensure that the experience of providers and the people they support informed national decision-making and public debate.

A significant achievement during the year was the development of the Care Creates campaign, which highlighted the social, economic and community value of care and support. Alongside this work, Scottish Care contributed to national discussions on Care Reform, ethical commissioning, workforce sustainability, human rights, digital transformation and future service design. The organisation also strengthened member engagement, expanded its policy and research activity, developed new digital platforms and continued to promote innovation and collaboration across the sector. Through these activities, Scottish Care sought to ensure that its charitable resources were directed towards supporting a sustainable social care sector and improving outcomes for individuals, families and communities across Scotland

FINANCIAL REVIEW

Financial position

The financial results are as set out in the attached financial statements.

Incoming resources totalled £2,053,366 (2025: £2,688,126. There was an overall increase in the funds of the group in the year to March 2026 of £39,235 (2025: increase £73,262). The general fund has a balance of £483,091 at 31 March 2026. (2025: £433,479).

Principal funding sources

Scottish Care is financed via various sources. In the main, the Senior Management Team and office staff are funded via membership fees, with projects and workstreams from funders and partners including Health and Social Care Partnerships, Scottish Government, and partnerships with various universities. S C Commerce Limited runs various commercial activities to support the charity.

FINANCIAL REVIEW

Reserves policy

The unrestricted general fund represents accumulated surpluses and deficits on unrestricted funds and is available for use at the discretion of the trustees in furtherance of the charitable objects. The trustees aim is to hold sufficient funds to meet approximately six months operating costs.

Unspent restricted funds are higher than anticipated at the year end due to planned spend for digital transformation. The majority of these funds will be spent during the current year.

FUTURE PLANS

Scottish Care is working to a 5 year plan. This outlines priorities and activities going forward, mapped against a newly introduced outcomes measuring tool. Scottish Care has launched a year of Care Creates to highlight our positive approach to the contribution of social care. Income diversification is a requirement for the sustainability of the organisation and Scottish Care has been working to consolidate its consultancy and representation work. Scottish Care will continue to focus on sustainable social sector fit for the future and founded in human rights. We will also continue to celebrate and share the success of the sector by hosting conferences and awards ceremonies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed by and from the membership of Scottish Care at the Annual General Meeting. The board of trustees may appoint a trustee from the membership at any time. The trustees will then retire at the Annual General Meeting and be eligible for re-election. The maximum number of trustees shall be 16.

An indemnity insurance policy is in place for the benefit of the trustees.

Organisational structure

The trustees meet regularly to administer the charity. Delegation of the management of the day to day operations of the charity has been made to Donald Macaskill who is the chief executive.

Induction and training of new trustees

New trustees undergo an appropriate induction programme to brief them on their obligations under charity and company law and the financial performance of the company.

Key management remuneration

The key management of the charity are the trustees, the chief executive and deputy chief executive. The remuneration policy for all employees is to match the skills, experience and qualifications of each post consistent with a framework allowing market levels in the local employment area.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC243076 (Scotland)

Registered Charity number

SC51350

Registered office
Bld 372, Ground Floor Offices
22-27 Alpha Freight
Glasgow Prestwick Airport
Prestwick
KA9 2QA

Trustees
M Preston (resigned 10/9/2025)
N Price (resigned 10/9/2025)
D Reilly
J Perry (resigned 10/9/2025)
K Johnson
R Payne
M Smedley
A Wilson
K Cartin
L Laughland
A A Logan (deceased 29/10/2025)
J C Mair
A K Mccauley
P Poddar
J Weston
C Foote (appointed 10/9/2025)
F Ford (appointed 9/8/2025)
N J Hay (appointed 10/9/2025)
M W Logie (appointed 10/9/2025)

Company Secretary
L Bennie

Auditors
Galbraith Pritchards
Chartered Accountants & Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of SCOTTISH CARE for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Galbraith Pritchards, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16/9/26 and signed on its behalf by:

D Reilly - Trustee

Opinion
We have audited the financial statements of SCOTTISH CARE (the parent charity'), which includes its subsidiary, S C Commerce Limited for the year ended 31 March 2026 which comprise the Group and Charity Statements of Financial Activities, the Group and Charity Balance Sheets, the Group and Charity Cash Flow Statements and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2026 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, 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 and charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 group and 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 group or charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
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 a Report of the Independent Auditors 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:

We gained an understanding of the legal and regulatory framework applicable to the group and the sector in which it operates and considered the risk of acts by the group that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and, enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the group and charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Marguerite Roos BAcc CA

Marguerite Roos BAcc CA (Senior Statutory Auditor)
for and on behalf of Galbraith Pritchards
Chartered Accountants & Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Date: 17 September 2026

The notes form part of these financial statements

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted fund £	Restricted funds £	31/3/26 Total funds £	31/3/25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	413,035	-	413,035	381,893
Charitable activities	4				
Grants		-	1,202,058	1,202,058	1,863,135
Grant management fees		-	128,693	128,693	163,430
Other trading activities	5	284,238	-	284,238	269,785
Investment income	3	7,342	-	7,342	9,883
Total		704,615	1,330,751	2,035,366	2,688,126
EXPENDITURE ON					
Charitable activities	6				
Costs directly allocated to activities		470,942	1,341,128	1,812,070	2,404,441
Support costs		17,122	-	17,122	36,935
Other trading activities		166,939	-	166,939	173,488
Total		655,003	1,341,128	1,996,131	2,614,864
NET INCOME/(EXPENDITURE)		49,612	(10,377)	39,235	73,262
RECONCILIATION OF FUNDS					
Total funds brought forward		433,479	233,538	667,017	593,755
TOTAL FUNDS CARRIED FORWARD		483,091	223,161	706,252	667,017

The notes form part of these financial statements

SCOTTISH CARE

COMPANY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted fund £	Restricted funds £	31/3/26 Total funds £	31/3/25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	618,355	-	618,355	381,893
Charitable activities	4				
Grants		-	1,202,058	1,202,058	1,863,135
Grant management fees		-	128,693	128,693	163,430
Investment income	3	7,342	-	7,342	9,883
Total		625,697	1,330,751	1,956,448	2,418,341
EXPENDITURE ON					
Charitable activities	6				
Costs directly allocated to activities		470,942	1,341,128	1,812,070	2,404,441
Support costs		17,122	-	17,122	36,935
Total		488,064	1,341,128	1,829,192	2,441,376
NET INCOME/(EXPENDITURE)		137,633	(10,377)	127,256	(23,035)
RECONCILIATION OF FUNDS					
Total funds brought forward		218,050	233,538	451,588	474,623
TOTAL FUNDS CARRIED FORWARD		355,683	223,161	596,844	451,588

The notes form part of these financial statements

SCOTTISH CARE (REGISTERED NUMBER: SC243076)

CONSOLIDATED BALANCE SHEET
31 MARCH 2026

	Notes	Unrestricted fund £	Restricted funds £	31/3/26 Total funds £	31/3/25 Total funds £
FIXED ASSETS					
Tangible fixed assets	12	1,929	-	1,929	2,238
CURRENT ASSETS					
Debtors	14	48,200	-	48,200	64,511
Cash at bank and in hand		496,704	380,466	877,170	1,106,413
		544,904	380,466	925,370	1,170,924
CREDITORS					
Amounts falling due within one year	15	(63,742)	(157,305)	(221,047)	(506,145)
NET CURRENT ASSETS		481,162	223,161	704,323	664,779
TOTAL ASSETS LESS CURRENT LIABILITIES		483,091	223,161	706,252	667,017
NET ASSETS		483,091	223,161	706,252	667,017
FUNDS	17				
Unrestricted funds				483,091	433,479
Restricted funds				223,161	233,538
TOTAL FUNDS				706,252	667,017

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16/9/26 and were signed on its behalf by:

D Reilly - Trustee

R Payne - Trustee

The notes form part of these financial statements

COMPANY BALANCE SHEET
31 MARCH 2026

	Notes	Unrestricted fund £	Restricted funds £	31/3/26 Total funds £	31/3/25 Total funds £
FIXED ASSETS					
Investments	13	1	-	1	1
CURRENT ASSETS					
Debtors	14	45,354	-	45,354	59,125
Cash at bank and in hand		365,791	380,466	746,257	884,499
		411,145	380,466	791,611	943,624
CREDITORS					
Amounts falling due within one year	15	(55,462)	(157,306)	(212,768)	(492,037)
NET CURRENT ASSETS		355,683	223,160	578,843	451,587
TOTAL ASSETS LESS CURRENT LIABILITIES		355,684	223,160	578,844	451,588
NET ASSETS		355,684	223,160	578,844	451,588
FUNDS	17				
Unrestricted funds				355,684	218,050
Restricted funds				223,160	233,538
TOTAL FUNDS				578,844	451,588

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16/9/26 and were signed on its behalf by:

D Reilly - Trustee

R Payne - Trustee

The notes form part of these financial statements

SCOTTISH CARE

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

	Notes	31/3/26 £	31/3/25 £
Cash flows from operating activities			
Cash generated from operations	1	(233,482)	135,740
Interest paid		(1,798)	(1,746)
Net cash provided by/(used in) operating activities		(235,280)	133,994
Cash flows from investing activities			
Interest received		7,342	9,883
Purchase of fixed assets		(1,305)	(1,801)
Net cash provided by investing activities		6,037	8,082
Change in cash and cash equivalents in the reporting period		(229,243)	142,076
Cash and cash equivalents at the beginning of the reporting period		1,106,413	964,337
Cash and cash equivalents at the end of the reporting period		877,170	1,106,413

The notes form part of these financial statements

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/26 £	31/3/25 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	39,235	73,262
Adjustments for:		
Interest received	(7,342)	(9,883)
Depreciation	1,614	2,280
Interest paid	1,798	1,746
Decrease/(increase) in debtors	16,311	(9,716)
Increase/(decrease) in creditors	(285,098)	78,051
Net cash provided by/(used in) operations	(233,482)	135,740

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/25 £	Cash flow £	At 31/3/26 £
Net cash			
Cash at bank and in hand	1,106,413	(229,243)	877,170
	1,106,413	(229,243)	877,170
Total	1,106,413	(229,243)	877,170

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable group, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The Trustees consider that there are no material uncertainties about the group's abilities to continue as a going concern.

BASIS OF CONSOLIDATED

The group financial statements consolidate the financial statements of the charitable company and its wholly owned subsidiary SC Commerce Limited. The results of subsidiaries acquired or sold are consolidated for the periods from or to the date on which control passed.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in note 2, the directors 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.

INCOME

All income is recognised in the Statement of Financial Activities once the group has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	-	33% on cost
Fixtures and fittings		20% on cosr

A review of impairment is carried out at each reporting date. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

continued...

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS
Individual assets costing £1,000 or more are capitalised.

TAXATION
The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

INVESTMENTS IN SUBSIDIARIES
In the Company balance sheet, investments in subsidiary undertakings are recognised at cost less impairment.

FINANCIAL INSTRUMENTS
The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PROVISIONS
Provisions are recognised when the group has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

EMPLOYEE BENEFITS
When employees have rendered services to the company, short term benefits to which employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

2. DONATIONS AND LEGACIES GROUP

	31/3/26	31/3/25
	£	£
Donations	-	287
Membership fees	413,035	381,606
	413,035	381,893

continued...

2. DONATIONS AND LEGACIES COMPANY

	31/3/26	31/3/25
	£	£
Donations	-	287
Gift aid	205,320	-
Membership fees	413,035	381,606
	618,335	381,893

3. INVESTMENT INCOME
GROUP AND COMPANY

	31/3/26	31/3/25
	£	£
Deposit account interest	7,342	9,883

4. INCOME FROM CHARITABLE ACTIVITIES
GROUP AND COMPANY

	Activity	31/3/26	31/3/25
		£	£
Grants	Grants	1,202,058	1,863,135
Grant management fees	Grant management fees	128,693	163,430
		1,330,751	2,026,565

5. OTHER TRADING INCOME
GROUP

	31/3/26	31/3/25
	£	£
Conference and awards proceeds	215,532	224,040
Advertising income	6,230	3,985
Other events	6,376	510
Commercial partners	56,100	41,250
	284,238	269,785

6. CHARITABLE ACTIVITIES COSTS
GROUP AND COMPANY

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Costs directly allocated to activities	1,812,070	-	1,812,070
Support costs	-	17,122	17,122
	1,812,070	17,122	1,829,192

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES
GROUP AND COMPANY

	31/3/26	31/3/25
	£	£
Staff costs	1,725,445	2,038,105
Other operating leases	8,585	8,334
Rates and water	374	340
Insurance	1,867	1,770
Light and heat	411	354
Postage, stationery, printing and telephone	5,620	5,451
Advertising	-	2,193
Salary costs recharged to grants	(1,185,760)	(1,501,478)
Salary costs recharged to SC Commerce Limited	(39,317)	(46,039)
Grant costs	1,212,436	1,836,176
Organisation development	20,159	11,946
Motor expenses	1,421	1,524
Web site and IT costs	10,755	16,159
Sundry expenses	10,033	9,227
Subscriptions	3,105	2,501
HR and health and safety	2,957	3,019
Consultancy fees	-	798
Repairs and maintenance	7,469	-
Bad debts	599	595
Travelling	12,139	6,714
Meeting expenses	3,867	2,756
Hotels	9,905	2,996
Donations	-	1,000
	1,812,070	2,404,441

7. SUPPORT COSTS
GROUP AND COMPANY

	Management	Governance costs	Totals
	£	£	£
Support costs	1,798	15,324	17,122

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/26	31/3/25
	£	£
Auditors' remuneration	12,168	11,404
Other non-audit services	3,650	3,602
Other operating leases	8,585	8,334

9. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

No expenses were paid to trustees during the year. (2025: £nil).

continued...

10. STAFF COSTS

	31/3/26	31/3/25
	£	£
Wages and salaries	1,494,396	1,787,857
Social security costs	178,371	187,119
Other pension costs	52,678	63,129
	1,725,445	2,038,105

The average monthly number of employees during the year was as follows:

	31/3/26	31/3/25
Support	29	39
Administration and governance	4	4
	33	43

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31/3/26	31/3/25
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
£100,001 - £110,000	1	1
	2	2

The charity considers its key management personnel to be its Chief Executive and Deputy Chief Executive. The total employment benefits including employer pension contributions of the key management personnel were £194,252 (2025: £186,743).

continued...

11. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	381,893	-	381,893
Charitable activities			
Grants	-	1,863,135	1,863,135
Grant management fees	-	163,430	163,430
Other trading activities	269,785	-	269,785
Investment income	9,883	-	9,883
Total	661,561	2,026,565	2,688,126
EXPENDITURE ON			
Charitable activities			
Costs directly allocated to activities	398,238	2,006,203	2,404,441
Support costs	36,935	-	36,935
Other trading costs	173,488	-	173,488
Total	608,661	2,006,203	2,641,864
NET INCOME/(EXPENDITURE)	52,900	20,362	73,262
RECONCILIATION OF FUNDS			
Total funds brought forward	380,579	213,176	593,755
TOTAL FUNDS CARRIED FORWARD	433,479	233,538	667,017

continued...

COMPARATIVES FOR THE COMPANY STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	381,893	-	381,893
Charitable activities			
Grants	-	1,863,135	1,863,135
Grant management fees	-	163,430	163,430
Investment income	9,883	-	9,883
Total	391,776	2,026,565	2,418,341
EXPENDITURE ON			
Charitable activities			
Costs directly allocated to activities	398,238	2,006,203	2,404,441
Support costs	36,935	-	36,935
Total	435,173	2,006,203	2,441,376
NET INCOME/(EXPENDITURE)	(43,397)	20,362	(23,035)
RECONCILIATION OF FUNDS			
Total funds brought forward	261,447	213,176	474,623
TOTAL FUNDS CARRIED FORWARD	218,050	233,538	451,588

12. TANGIBLE FIXED ASSETS

GROUP

	Fixtures & Fittings £	Computer Equipment £	Totals £
COST			
At 1 April 2025	5,470	13,398	18,868
Additions	-	1,305	1,305
At 31 March 2026	5,470	14,703	20,173
	-		
DEPRECIATION			
At 1 April 2025	5,470	11,160	16,630
Charge for Year	-	1,614-	1,614
At 31 March 2026	5,470	12,774	18,244
NET BOOK VALUE			
At 31 March 2026	-	1,929	1,929
At 31 March 2025	-	2,238	2,238

continued...

12. TANGIBLE FIXED ASSETS
COMPANY

	Computer equipment £
COST	
At 1 April 2025 and 31 March 2026	1,003
DEPRECIATION	
At 1 April 2025 and 31 March 2026	1,003
NET BOOK VALUE	
At 31 March 2026	-
At 31 March 2025	-

13. FIXED ASSET INVESTMENTS
COMPANY

	Shares in group undertakings £
COST LESS IMPAIRMENT	
At 1 April 2025 and 31 March 2026	1
NET BOOK VALUE	
At 31 March 2026	1
At 31 March 2025	1

There were no investment assets outside the UK.

SUBSIDIARY

S C Commerce Limited : SC308418 (Scotland)

Registered Office : Building 372, Ground Floor, 22-27 Alpha Freight, Glasgow Prestwick International Airport, Prestwick, KA9 2QA.

Nature of Business : Commercial Activities to support the interest of the residential care and care at home sectors in Scotland.

Class of Shares	% Holding
Ordinary	100%

	31/03/26 £	31/03/25 £
Aggregate capital and reserves	127,408	215,430
(Loss)/Profit for period	(88,021)	96,297

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

GROUP

	31/3/26	31/3/25
	£	£
Trade debtors	22,519	58,428
Prepayments and accrued income	25,255	6,083
VAT	426	-
	48,200	64,511

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
COMPANY

	31/3/26	31/3/25
	£	£
Trade debtors	22,422	56,325
Prepayments and accrued income	22,932	2,800
	45,354	59,125

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

GROUP

	31/3/26	31/3/25
	£	£
Trade creditors	1,020	23,705
Social security and other taxes	40,554	47,094
Other creditors	144,300	394,018
Accurals and deferred income	35,173	41,074
VAT	-	254
	221,047	506,145

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR
COMPANY

	31/3/26	31/3/25
	£	£
Trade creditors	1,020	21,556
Social security and other taxes	40,554	47,094
Other creditors	144,300	394,018
Accurals and deferred income	26,894	29,369
	212,768	492,037

16. LEASING AGREEMENTS

GROUP

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/26	31/3/25
	£	£
Between one and five years	20,836	34,726

17. MOVEMENT IN FUNDS

Small amounts of funding has been unspent due to continued pressures on the social care sector affecting the availability of care providers to attend e.g. training events. This funding will roll over into next year. In the event of an underspend, funding would be used as per the terms of any grants - to support innovation, improvement and stability in care and support for the people of Scotland.

During the year the incoming resources from restricted funds was £1,330,751 (2025 £2,026,565) and the outgoing resources spent from restricted funds was £1,341,128 (2025 £2,006,203) resulting in a net decrease in restricted funds of £10,377 (2025 increase £20,362).

RESTRICTED FUNDS
GROUP AND COMPANY

	At 1/4/25	Incoming resources	Resources expended	Transfers	At 31/03//26
	£	£	£	£	£
Workstreams	22,929	1,202,058	(1,124,871)	(100,115)	-
Training	28,175	-	(7,258)	-	20,917
Management, staffing & contingency	165,325	-	(77,138)	100,115	188,302
Donation/Award	17,109	-	(3,168)	-	13,941
Grant management fees	-	128,693	(128,693)	-	-
	233,538	1,330,751	(1,341,128)	-	223,160

Funding for Workstreams has come from the following grant makers: Scottish Government, Health and Social Care Partnerships, Local authorities, and Universities. Funding for Management, staffing and contingency has been taken as a proportion of all grants to cover the following examples: management fee including IT and software, learning and development, recruitment and staffing costs.

18. RELATED PARTY DISCLOSURES

During the year, expenses amounting to £46,329 (2025: £50,493) were recharged from the company to subsidiary company S C Commerce Limited for wages and administration costs.

A gift aid donation of £205,320 (2025: nil) was received from SC Commerce Limited during the year.

19. FRC ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

20. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party.