COMPANY REGISTRATION NUMBER: SC335011
CHARITY REGISTRATION NUMBER: SC039156

Community Law Advice Network

Company Limited by Guarantee

Consolidated Financial Statements

31 March 2026

NELSON GILMOUR SMITH
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

COMMUNITY LAW ADVICE NETWORK
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members of community law advice network	9
Consolidated statement of financial activities (incorporating the income and expenditure account)	14
Company statement of financial activities (incorporating the income and expenditure account)	15
Consolidated statement of financial position	16
Company statement of financial position	17
Consolidated statement of cashflow	18
Notes to the financial statements	19

COMMUNITY LAW ADVICE NETWORK
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2026

The Directors, who for the purposes of charity law are the trustees of the charity, are pleased to present their report and the accounts for the 12 months to 31 March 2026.

Reference & Administrative Information

Charity Name:	Community Law Advice Network
Also known as:	Clan Childlaw
Principal Address and Registered Office:	Norton Park 57 Albion Road Edinburgh EH7 5QY
Other operating address:	*C/0 Glasgow Collective* 15 East Campbell Street Glasgow G1 5DT
Website:	www.clanchildlaw.org
Company Registration Number:	SC335011
Scottish Charity Number:	SC039156

Board of Directors:

The following served as directors (trustees of the charity) during the period and up to the date of this report:

Lorna Anderson	
Thomas Carlton	
Neil Collar	
Mike Donnelly	
Tom Harvie-Clark	
Peter Hastie	Resigned 28 November 2025
Joyce Horsman	Appointed 13 May 2026
Pauline McIntyre	

Auditor

Nelson Gilmour Smith
Chartered Accountants & Statutory Auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Bankers

Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Structure, Governance and Management

Community Law Advice Network is a company limited by guarantee and not having a share capital. The liability of the members is limited to £1 each. The company is governed by the terms of its Memorandum & Articles of Association.

Membership is open to the subscribers to the Memorandum of Association and such other persons as the Board of Directors admit to Membership.

Directors are elected by the members. The maximum number of directors is 9. At each annual general meeting all of the directors retire from office but are eligible for re-election. All directors who were in office at 7th September 2025 were re-elected at that date for a further term.

The directors have appointed a Chief Executive to undertake the day to day running of the company and to oversee delivery of legal services.

The trustees are aware of the major risks affecting the charity and consider that, as far as possible, appropriate procedures are in place to mitigate those risks. Risks are reviewed regularly at Directors' meetings.

Other reference and administrative information, including the names of trustees who served during the accounting period, is set out above.

Objectives and Activities

Our current Strategic Plan – for 2024 to 2027 has been implemented and resets Clan's mission as "standing with children and young people when they stand up for their rights."

Performance Review

Clan is an award-winning, independent children's charity that actively supports children and young people to take ownership of their rights. We are the only charity in Scotland that provides free, independent legal representation exclusively for children and young people, which is child-centred by design. Because our lawyers work directly with children and young people whose lives are affected by legal decisions, we bring that unique practice-based knowledge to every aspect of our work. This includes our specialist training, our helpline supporting others who help children to use their voices and their rights, and our work to influence children's rights, respecting changes to practice, policy and law.

Clan wants a Scotland where all children and young people's rights are respected, protected, and fulfilled. For that to happen, Scotland has to be a place where all children and young people can stand up for their rights. That means children and young people need:

- Lawyers that are experts in working with children.
- People around them who can enable them to use their rights and amplify their voices.
- To be respected as rights-holders, who are entitled to hold duty-bearers to account if their rights are not fulfilled.

To achieve this Clan has the following aims for our work over the three years:

1. We will **stand with** others who help children to use their rights to increase access to justice for children and young people. There is work underway in several work streams to progress this:

   (i) Lawyers for Children and Young People – We have been running our Lawyers for Children Membership for two years. Membership is designed to support legal professionals to develop skills in child centred legal practice. This provides access to training on the skills needed for child centred legal practice and delegates are accredited as child centred lawyers by the Law Society of Scotland. Members also benefit from online learning, practical resources, and a network providing a supportive community that promotes a referral pathway for children and young people who need lawyers. In 2025/26 we have trained 483 participants and now have 57 members registered as part of our Lawyers for Children membership.

   (ii) Our Children's Rights Helpline provides tailored information on rights and where to get advocacy to children and young people and 'second tier' advice for those caring for, advocating for, and supporting children and young people. This year, 2,418 callers have received information about children and young people's rights to use in advocation for realisation of their rights.

   (iii) Our training programme gives those who work to support children and young people practical training on how to use UNCRC rights and statutory rights to strengthen advocacy and empower children and young people in relation to their right to be heard, their right to family, their right to a home and their right to be treated as children. The training is designed and delivered by Clan Childlaw's expert child lawyers on a range of topics including understanding and navigating disclosure implications, using Children's Rights to Prevent Homelessness and UNCRC and the Right to be a Child . The training programme is consistently exceeding its targets and demand for bespoke training continues to grow.

   (iv) Legal Support for Advocacy in Children's Hearings – 31 advocacy workers across 87 calls have engaged with our dedicated support service and provided, on behalf of the Scottish Government, the practical information and guidance that they can use to empower young people to stand up for their rights, enriching and increasing our training and information offer. We have added training for Advocacy Workers supporting children in "cross-border placements" to the training provision in 2026.

   (v) Rights Empowered: Children's Access to Justice project.. The project works to support incorporation of the UNCRC and build on our use of children's rights strategic litigation to advance law and policy in Scotland, empower the children's rights sector to drive systemic change and ensure children's rights make a positive difference in their lives.

(vi) Child Law Network – Clan Childlaw established the ground-breaking Child Law Network - a community of 9 leading child legal NGOs who work directly with children and young people, representing every jurisdiction in the U.K. Representatives on the network are senior leaders from these organisations who work collaboratively to advance children's legal rights, identify opportunities for cases that make a wider change and policy reform, and will promote best practice in legal representation for children across the U.K.

2. We will **stand out** through the excellence of our work, to build support for our work to improve children and young people's lives: There is work underway in several work streams to progress this:

(i) Invest in our people – 2026 presented Clan with significant challenges in relation to recruitment and the induction of new team members. Since the start of the year, we have experienced nine staff resignations, and there will be three simultaneous maternity leaves during 2026/27. While we have successfully recruited to replace departing colleagues, resources have been stretched across the organisation due to vacant posts and the considerable management time required to support recruitment, onboarding and induction activities.

Despite these challenges, we have maintained high-quality service delivery and made significant progress against our key strategic objectives. Our successful recruitment activity has strengthened management capacity and key organisational functions, while bringing valuable talent, skills and experience into the team.

We have also continued to develop our induction and competency-based performance review processes to help ensure that Clan remains a great place to work, where colleagues feel supported, motivated and inspired to achieve their full potential.

(ii) Involve children and young people – We have launched our Clan paid legal internship for a care experienced law student who is involved in delivery and development of our legal services. We continue to receive meaningful feedback from children and young people on the impact that working with us has had on them. We have developed an animation with children and young people titled "You're the Boss" to give young people a sense of the experience of working with a child-centred lawyer. We have produced videos explaining recent decisions on UNCRC cases in child friendly language.

(iii) Develop our data driven culture – We continue to work on our data strategy and roadmap. The strategy covers the 7 key themes of Data Orchard's data maturity framework: uses, leadership, analysis, leadership, culture, tools and skills. During 2025/26 we have focused on creating a data skills and confidence, collection and improved data analysis to better understand and demonstrate impact.

(iv) Increase our engagement – We have secured funding for a Communications Consultant to develop a communications strategy aimed at enhancing the reach and impact of our work across policy, influencing and strategic litigation. We have also recruited a Communications and Engagement Coordinator, who is leading the implementation of our external communications activities and working to build greater

awareness and support for our work through targeted campaigns and engagement across our digital channels. These efforts are helping to increase the visibility of our training programme and helpline service, while strengthening our engagement with key stakeholders and the wider sector.

We have continued to achieve success in securing funding from a diverse range of grants and charitable foundations, while also benefiting from ongoing support from the Scottish Government. During the year, we have advanced opportunities to generate earned income through training provision, expanded the potential of our Lawyers for Children membership scheme, and begun developing community fundraising initiatives. We have also generated income through legal consultancy work. Collectively, these activities are helping to diversify and strengthen our income base, reducing reliance on any single funding source and supporting the long-term sustainability of our work.

3. We will **stand for** change in the lives and futures of young people by empowering them to use their rights: We have taken on 167 cases for children and young people and seen significant wider impact from litigation and policy work that has achieved long lasting change for all care experienced children and young people in Scotland. We continue to focus our legal and policy work in four key areas:

(i) Right to be Heard – We will continue to represent children and young people ensuring their voices are heard and their views are properly considered in Children's Hearings and courts and at important meetings where decisions are made about children's lives.

(ii) Right to a Family – Brother and sister relationships are one of the most important and longest lasting in our lives. We have always led on work to protect the relationships of brothers and sisters, to stop them losing touch and keep them living together wherever possible. We will keep working to make sure that brother and sister relationships remain a priority within the Children's Hearings system and making sure the law is properly applied so that children and young people can have a say when decisions are made that affect their relationships with their brothers and sisters.

(iii) Right to a Home – All children and young people should have a permanent home. Children and young people who cannot live with their families should have care when they need it, and a managed supported transition out of care only when they are ready. Children and young people should never leave care into homelessness. Clan will continue to lead the way in making sure the laws that guarantee children and young people's right to a home are used and respected. We will work to ensure that all children and young people are cared for and supported and given somewhere safe and suitable to live.

(iv) Right to Fair and Equal Treatment – All children have children's rights. All children must be treated as children. Children seeking asylum and children in conflict with the law must not be treated any differently to other children and must get the same care and support as every other child. We will continue to develop specialist legal assistance for children seeking asylum and children in conflict with the law. We will continue to work to make sure that children in conflict with the law are treated fairly within the Children's Hearings system.

Clan and the United Nations Convention on the Rights of the Child (UNCRC)

Human rights are the basic rights and freedoms that belong to every person in the world. Children and young people have the human rights just as adults do. As well as the protections under universal international treaties, children have specific rights protection contained in the United Nation Convention on the Rights of the Child [UNCRC]. The UNCRC covers all aspects of a child's life and explains how adults with power must work together to make sure all children can enjoy all their rights. Children and young people in Scotland can already use the courts in Scotland to enforce their rights, and their rights are already legally protected, but since July 2024 the UNCRC Act allows cases to be taken based on a public body's failure to uphold a child's UNCRC rights. This covers acts, or failures to act, by social work, the police, schools, hospitals and the children's hearing. The past year has seen Clan empower children to raise court actions to assert and protect their UNCRC rights and we continue to position ourselves as experts in UNCRC rights and how to use them to improve children's lives.

Financial Review

Income and expenditure for the 12-month period is set out in the statement of financial activities (the SOFA) on page 14 and the accompanying notes. Total income for the group amounted to £1,230,222 including income from grants and donations of £997,305. Grants were received from the Scottish Government and other charitable trusts as shown in note 6 on page 24, Income from training fees during the period amounted to £37,666. The charity received £103,701 from its subsidiary Clan Childlaw Ltd, the charity's legal firm, by way of a gift aid payment of that firm's trading surplus.
Expenditure has been analysed by charitable activity in the SOFA, with further analysis of the costs for each activity given in note 11 on page 27. Total group expenditure for the 12-month period amounted to £1,228,249.

There was a net gain of £1,973 during the period. Unrestricted funds decreased by £63,798 while restricted funds increased by £65,771. Details of the movement in funds are shown in note 24 on pages 30-35.
Funds of £1,056,307 are carried forward, £7,559 in the fixed asset fund (equivalent to the carrying value of the fixed assets). The strategic development fund had a closing balance of £40,000. The Esmée Fairbairn – Uk Group Childlaw Network had a closing balance of £22,353. The Fundraising Development fund had a closing balance of £30,000. The new Legal Expenses Fund had a closing balance of £30,000. The balance in the general fund is £927,544 which represents the free reserves of the charity.

Reserves Policy

Restricted funds are held for the purposes set out in note 24. There was £927,544 in the unrestricted general fund (the free reserves) of the charity at 31 March 2026. The policy of the trustees is to have free reserves at a level sufficient to cover 9 months' expenditure. This better reflects the longer term nature of our work and helps protect our services given the current inflation pressures within the economy. This is being achieved at present.

Plans for future periods

In the 26-27 financial year, Clan Childlaw will follow the 3 year strategic plan for 2024-27. We will use funds from new and existing grants to continue with the activities set out above. "**Stand With**" by providing our legal helpline and delivering "lawyers for children" training and accreditation with the Law Society of Scotland. "**Stand Out**" by building support and systems to ensure our organisation can continue to improve children and young people's lives. "**Stand For**" change in the lives and future of young people by empowering them to use their rights partly through the use of strategic litigation and policy work to support children's rights.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 09/10/26 and signed on behalf of the board of trustees by:

Pauline McIntyre
Trustee

Tom Harvie-Clark
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY LAW ADVICE NETWORK

YEAR ENDED 31 MARCH 2026

Opinion

We have audited the group and parent company financial statements of Community Law Advice Network (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charitable group's and parent company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 30 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 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 annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. We evaluated managements' incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

There are inherent limitations in the audit procedures described above. Also, 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 concealment.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

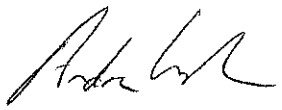
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY LAW ADVICE NETWORK *(continued)*

YEAR ENDED 31 MARCH 2026

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Wilson (Senior Statutory Auditor)

For and on behalf of
Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB
14/10/2026

COMMUNITY LAW ADVICE NETWORK
COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £ (restated)
Income and endowments					
Donations and legacies	6	**321,994**	**675,311**	**997,305**	1,150,775
Income from charitable activities	8	**39,076**	**–**	**39,076**	37,211
Other trading activities	5	**170,304**	**–**	**170,304**	172,435
Investment income	9	**23,537**	**–**	**23,537**	25,161
Total income		**554,911**	**675,311**	**1,230,222**	1,385,582
Expenditure					
Expenditure on charitable activities	10/11	**552,106**	**609,540**	**1,161,646**	1,225,919
Other Trading Activities	5	**66,603**	**–**	**66,603**	83,334
Total expenditure		**618,709**	**609,540**	**1,228,249**	1,309,253
Net income and net movement in funds		**(63,798)**	**65,771**	**1,973**	76,329
Reconciliation of funds					
Total funds brought forward	24	**991,342**	**62,992**	**1,054,334**	978,005
Total funds carried forward	24	**927,544**	**128,763**	**1,056,307**	1,054,334

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

COMMUNITY LAW ADVICE NETWORK
COMPANY LIMITED BY GUARANTEE

COMPANY STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £ (restated)
Income and endowments					
Donations and legacies	7	**425,695**	**675,311**	**1,101,006**	1,239,876
Income from charitable activities	8	**39,076**	**–**	**39,076**	37,211
Investment income	9	**23,537**	**–**	**23,537**	25,161
Total income		**488,308**	**675,311**	**1,163,619**	1,302,248
Expenditure					
Expenditure on charitable activities	10/11	**552,106**	**609,540**	**1,161,646**	1,225,919
Total expenditure		**552,106**	**609,540**	**1,161,646**	1,225,919
Net income and net movement in funds		**(63,798)**	**65,771**	**1,973**	76,329
Reconciliation of of funds					
Total funds brought forward	24	**991,342**	**62,992**	**1,054,334**	978,005
Total funds carried forward	24	**927,544**	**128,763**	**1,056,307**	1,054,334

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

All of the above amounts relate to continuing activities.

COMMUNITY LAW ADVICE NETWORK
COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2026

	Note	£	2026 £	2025 £ (restated)
Group				
Fixed assets				
Tangible assets	**18**		**7,559**	14,091
Current assets				
Work in Progress		**37,985**		79,160
Debtors	**19**	**130,940**		215,049
Investments	**20**	**525,800**		510,000
Cash at bank and in hand		**403,554**		302,478
		1,098,279		1,106,687
Creditors: Amounts falling due within one year	**21**	**49,531**		66,444
Net current assets			**1,048,748**	1,040,243
Net assets			**1,056,307**	1,054,334
Funds				
Restricted income funds	**24**		**128,763**	62,992
Unrestricted income funds	**24**		**927,544**	991,342
Total funds			**1,056,307**	1,054,334

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

These financial statements were approved by the trustees on the 09/10/26 and are signed on their behalf by:

Pauline McIntyre
Trustee

Tom Harvie-Clark
Trustee

Company Registration Number: SC335011

COMMUNITY LAW ADVICE NETWORK
COMPANY LIMITED BY GUARANTEE

COMPANY STATEMENT OF FINANCIAL POSITION

YEAR ENDED 31 MARCH 2026

	Note	£	2026 £	2025 £ (restated)
Company				
Fixed assets				
Tangible assets	**18**		**7,559**	14,091
Current assets				
Debtors	**19**	**197,320**		319,377
Investments	**20**	**525,800**		510,000
Cash at bank and in hand		**371,739**		269,814
		1,094,859		1,099,191
Creditors: Amounts falling due within one year	**21**	**46,111**		58,948
Net current assets			**1,048,748**	1,040,243
Net assets			**1,056,307**	1,054,334
Funds				
Restricted income funds	**24**		**128,763**	62,992
Unrestricted income funds	**24**		**927,544**	991,342
Total funds			**1,056,307**	1,054,334

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

These financial statements were approved by the trustees on the 09/10/26 and are signed on their behalf by:

Pauline McIntyre
Trustee

Tom Harvie-Clark
Trustee

Company Registration Number: SC335011

COMMUNITY LAW ADVICE NETWORK COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF CASHFLOW

YEAR ENDED 31 MARCH 2026

	Note	2026 £	2025 £ (restated)
Cash flows from operating activities			
Net (expenditure)/income		**1,973**	76,329
Adjustments for:			
Depreciation of tangible fixed assets		**7,433**	6,710
Dividends, interest and rents from investments		**(22,237)**	(22,090)
Other interest receivable and similar income		**(1,300)**	(3,071)
Accrued Income		**124,733**	(94,044)
Deferred Income		**–**	(156,195)
Accrued Expenses		**9,854**	1,659
Changes in:			
Trade and other debtors		**551**	131,887
Trade and other creditors		**(26,767)**	(11,672)
Cash generated from operations		**94,240**	(70,487)
Interest Received		**1,300**	3,071
Net cash from operating activities		**95,540**	(67,416)
Cash flows from investing activities			
Dividends, interest and rents from investments		**22,237**	22,090
Purchase of tangible assets		**(901)**	(2,794)
Purchase of other investments		**(15,800)**	(103,000)
Net cash (used in)/from investing activities		**5,536**	(83,704)
Net increase/(decrease) in cash and cash equivalents		**101,076**	(151,120)
Cash and cash equivalents at beginning of year		**302,478**	453,598
Cash and cash equivalents at end of year		**403,554**	302,478

1. General information

The charity is a public benefit entity and a company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Norton Park (Clan Childlaw), 57 Albion Road, Edinburgh, EH7 5QY, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Consolidation

In order to comply with the Charities Accounts (Scotland) Regulations 2006 section 6 a consolidated statement of financial activities and balance sheet including the accounts of the parent company and its subsidiary undertaking made up to the 31 March 2026 have been prepared. The group uses the acquisition method of accounting, per FRS 102.

Income tax

Community Law Advice Network is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. No charge to corporation tax arose during the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

3. Accounting policies *(continued)*

Fund accounting *(continued)*

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. **Accounting policies** *(continued)*

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost,and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Work in Progress

Work in progress, relating to legal casework for ongoing cases which continue beyond the end of the financial period, is included at an estimate of the value of work performed up to the balance sheet date on a case by case basis.

4. Limited by guarantee

Community Law Advice Network is a company limited by guarantee and not having share capital. The liability of the members is limited to £1 each.

5. Incoming resources from activities for generating funds

The wholly owned trading subsidiary Clan Childlaw Limited is incorporated in Scotland and their objective is to operate as a law firm that meets the objectives of the charity. The charity and law firm are operated on a unified basis under the direction of the trustees of the charity.

A summary of the trading results is shown below:

	2026 £	2025 £
Turnover	**170,304**	172,435
Cost of sales & administrative expenses	**(65,823)**	(82,594)
Audit fee	**(780)**	(740)
Net Profit	**103,701**	89,101
Gift aided to the charity	**(103,701)**	(89,101)
Retained in subsidiary	**–**	–

Assets and liabilities of the subsidiary – Clan Childlaw Limited

The assets and liabilities of the subsidiary were:

Current assets	**164,593**	204,969
Current liabilities	**(164,593)**	(204,969)
Total net assets	**–**	–
Capital and reserves	**–**	–

6. Donations and legacies - group

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations and Grants			
General Donations	1,244	–	1,244
Portrack Charitable Trust	5,000	–	5,000
Esmee Fairbairn - Core & Asylum	65,000	–	65,000
Scottish Government - Promise Partnership	–	–	–
Scottish Government Advocacy 2021	–	90,612	90,612
Scottish Government - CYPFEIF	120,750	–	120,750
AB Charitable Income	–	–	–
Nairn Family Trust	50,000	–	50,000
Corra - Independent Human Rights Fund	–	48,446	48,446
Scottish Government UNCRC and Children's Rights fund	–	278,263	278,263
Paul Hamlyn Youth Fund	–	50,000	50,000
Oak Charitable Trust	–	95,456	95,456
Robertson Trust	45,000	–	45,000
Volant - Representation	–	7,500	7,500
The Promise Corra Foundation	–	–	–
Third Sector Homelessness	–	105,034	105,034
Esmee Fairbairn Leaving Care	35,000	–	35,000
	321,994	675,311	997,305

	Unrestricted Funds £ (restated)	Restricted Funds £ (restated)	**Total Funds 2025 £** (restated)
Donations and Grants			
General Donations	1,453	–	1,453
Portrack Charitable Trust	–	–	–
Esmee Fairbairn - Core & Asylum	65,000	–	65,000
Scottish Government - Promise Partnership	–	125,000	125,000
Scottish Government Advocacy 2021	–	87,233	87,233
Scottish Government - CYPFEIF	120,750	–	120,750
AB Charitable Income	50,000	–	50,000
Nairn Family Trust	50,000	–	50,000
Corra - Independent Human Rights Fund	–	48,825	48,825
Scottish Government UNCRC and Children's Rights fund	–	224,147	224,147
Paul Hamlyn Youth Fund	–	50,000	50,000
Oak Charitable Trust	–	–	–
Robertson Trust	40,000	–	40,000
Volant - Representation	–	15,000	15,000
The Promise Corra Foundation	–	133,333	133,333
Third Sector Homelessness	–	105,034	105,034
Esmee Fairbairn Leaving Care	35,000	–	35,000
	362,203	788,572	1,150,775

7. Donations and legacies – company

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
General Donations	1,244	–	1,244
Portrack Charitable Trust	5,000	–	5,000
Clan Childlaw Limited	103,701	–	103,701
Esmee Fairbairn - Core & Asylum	65,000	–	65,000
Scottish Government - Promise Partnership	–	–	–
Scottish Government Advocacy 2021	–	90,612	90,612
Scottish Government - CYPFEIF	120,750	–	120,750
AB Charitable Income	–	–	–
Nairn Family Trust	50,000	–	50,000
Corra - Independent Human Rights Fund	–	48,446	48,446
Scottish Government UNCRC and Children Rights fund	–	278,263	278,263
Paul Hamlyn Youth Fund	–	50,000	50,000
Oak Charitable Trust	–	95,456	95,456
Robertson Trust	45,000	–	45,000
Volant - Representation	–	7,500	7,500
The Promise Corra Foundation	–	–	–
Third Sector Homelessness	–	105,034	105,034
Esmee Fairbairn Leaving Care	35,000	–	35,000
	425,695	675,311	1,101,006

	Unrestricted Funds £ (restated)	Restricted Funds £ (restated)	**Total Funds 2025 £ (restated)**
Donations			
General Donations	1,453	–	1,453
Portrack Charitable Trust	–	–	–
Clan Childlaw Limited	89,101	–	89,101
Esmee Fairbairn - Core & Asylum	65,000	–	65,000
Scottish Government - Promise Partnership	–	125,000	125,000
Scottish Government Advocacy 2021	–	87,233	87,233
Scottish Government - CYPFEIF	120,750	–	120,750
AB Charitable Income	50,000	–	50,000
Nairn Family Trust	50,000	–	50,000
Corra - Independent Human Rights Fund	–	48,825	48,825
Scottish Government UNCRC and Children Rights fund	–	224,147	224,147
Paul Hamlyn Youth Fund	–	50,000	50,000
Oak Charitable Trust	–	–	–
Robertson Trust	40,000	–	40,000
Volant - Representation	–	15,000	15,000
The Promise Corra Foundation	–	133,333	133,333
Third Sector Homelessness	–	105,034	105,034
Esmee Fairbairn Leaving Care	35,000	–	35,000
	451,304	788,572	1,239,876

8. Charitable activities
Group and Company

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Fee income: training fees	37,666	37,666	33,201	33,201
Other/Misc Income	–	–	3,793	3,793
Membership – Lawyers for Children	1,410	1,410	217	217
	39,076	39,076	37,211	37,211

9. Investment income
Group and Company

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Income from other investments	22,237	22,237	22,090	22,090
Bank interest receivable	1,300	1,300	3,071	3,071
	23,537	23,537	25,161	25,161

10. Expenditure on charitable activities by fund type
Group and Company

Expenditure is allocated on a staff hours worked basis.

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Legal Services	157,616	304,333	461,949
Policy Development	32,622	80,449	113,071
Training & Conferences	16,087	36,627	52,714
Support costs	345,781	188,131	533,912
	552,106	609,540	1,161,646

	Unrestricted Funds £	Restricted Fund £	Total Funds 2025 £
Legal Services	94,134	387,592	481,726
Policy Development	11,607	79,572	91,179
Training & Conferences	15,214	41,773	56,987
Support costs	310,321	285,706	596,027
	431,276	794,643	1,225,919

11. Expenditure on charitable activities by activity type
Group and Company

Expenditure is allocated on a staff hours worked basis.

	Activities undertaken directly	Support costs	**Total funds 2026**	Total fund 2025
	£	£	£	£
Legal Services	461,949	392,719	854,668	939,376
Policy Development	113,071	92,474	205,545	169,817
Training & Conferences	52,714	48,719	101,433	116,726
	627,734	533,912	1,161,646	1,225,919

12. Analysis of support costs
Group and Company

	Legal Services	Policy Development	Training & Conferences	**Total 2026**	Total 2025
	£	£	£	£	£
Premises	37,095	8,735	4,602	50,432	53,732
General office	271,558	63,943	33,688	369,189	425,241
Governance costs	84,066	19,796	10,429	114,291	117,054
	392,719	92,474	48,719	533,912	596,027

13. Net income
Group and Company

Net income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets	7,433	6,710

15. Auditors remuneration

	2026 Group	2025 Group	2026 Company	2025 Company
	£	£		
Fees payable for the audit of the financial statements	4,380	4,748	3,600	4,008

16. Staff costs
Group and Company

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	698,095	700,382
Social security costs	79,715	66,499
Employer contributions to pension plans	66,602	61,250
	844,412	828,131

The average head count of employees during the year was 20 (2025: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Management	5	5
Policy & Advocacy	1	1
Learning & Development	1	1
Solicitors	8	9
Admin	4	4
Project Co-ordinator	1	2
	20	22

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £206,188 (2025: £193,077).

17. Trustee remuneration and expenses
Group and Company

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

18. Tangible fixed assets
Group and Company

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 1 April 2025	5,432	41,873	47,305
Additions	–	901	901
At 31 March 2026	5,432	42,774	48,206
Depreciation			
At 1 April 2025	2,898	30,316	33,214
Charge for the year	1,283	6,150	7,433
At 31 March 2026	4,181	36,466	40,647
Carrying amount			
At 31 March 2026	1,251	6,308	7,559
At 31 March 2025	2,534	11,557	14,091

19. Debtors

	Group 2026 £	Group 2025 £	**Company 2026 £**	Company 2025 £
Trade debtors	90,279	47,634	4,667	10,995
Amounts owed by group undertakings	–	–	161,173	197,473
Prepayments and accrued income	40,661	167,415	31,480	110,909
	130,940	215,049	197,320	319,377

20. Investments
Group and Company

	2026 £	2025 £
Other Investments	525,800	510,000

21. Creditors: amounts falling due within one year

	Group 2026 £	Group 2025 £ (restated)	**Company 2026 £**	Company 2025 £ (restated)
Trade creditors	7,579	27,553	6,303	20,807
Accruals and deferred income	23,742	13,888	23,742	13,888
Social security and other taxes	17,460	18,944	16,066	18,944
Other Creditors	750	6,059	–	5,309
	49,531	66,444	46,111	58,948

22. Deferred income

Group and Company

	2026 £	2025 £ (restated)
Opening Balance	–	156,195
Amount released to income	–	(133,333)
Returned to Donor	–	(22,862)
Closing Balance	–	–

Grant income was deferred on the basis that one grant stated it was for a period that started after the yearend and another grant was for a project that had an underspend which was returned to the funder post yearend.

23. Pensions and other post retirement benefits

Group and Company

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £66,602 (2025: £61,250).

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent the prepayment will lead to a reduction in future payments or a cash refund.

24. Analysis of charitable funds

Unrestricted funds

Group

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	**At 31 March 2026** £
Strategic Development Fund	40,000	–	–	–	40,000
Esmée Fairbairn – Uk Group Childlaw Network	22,353	35,000	(35,000)	–	22,353
Fundraising Development Fund	30,000	–	–	–	30,000
Designated fixed asset fund	14,091	–	(7,433)	901	7,559
General Fund	884,898	519,911	(576,276)	(30,901)	797,632
Designated Legal Expenses	–	–	–	30,000	30,000
	991,342	554,911	(618,709)	–	927,544

24. Analysis of charitable funds *(continued)*

Group

	At 1 April 2024 £ (restated)	Income £ (restated)	Expenditure £	Transfers £	At 31 March 2025 £ (restated)
Strategic Development Fund	40,000	–	–	–	40,000
Esmée Fairbairn – Uk Group Childlaw Network	16,233	35,000	(28,880)	–	22,353
Fundraising Development Fund	–	–	–	30,000	30,000
Designated fixed asset fund	18,007	–	(6,710)	2,794	14,091
General Fund	834,702	562,010	(479,020)	(32,794)	884,898
Designated Legal Expenses	–	–	–	–	–
	908,942	597,010	(514,610)	–	991,342

Company

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Strategic Development Fund	40,000	–	–	–	40,000
Esmée Fairbairn – Uk Group Childlaw Network	22,353	35,000	(35,000)	–	22,353
Fundraising Development Fund	30,000	–	–	–	30,000
Designated fixed asset fund	14,091	–	(7,433)	901	7,559
General Fund	884,898	453,308	(509,673)	(30,901)	797,632
Designated Legal Expenses	–	–	–	30,000	30,000
	991,342	488,308	(552,106)	–	927,544

	At 1 April 2024 £ (restated)	Income £ (restated)	Expenditure £	Transfers £	At 31 March 2025 £ (restated)
Strategic Development Fund	40,000	–	–	–	40,000
Esmée Fairbairn – Uk Group Childlaw Network	16,233	35,000	(28,880)	–	22,353
Fundraising Development Fund	–	–	–	30,000	30,000
Designated fixed asset fund	18,007	–	(6,710)	2,794	14,091
General Fund	834,702	478,676	(395,686)	(32,794)	884,898
Designated Legal Expenses	–	–	–	–	–
	908,942	513,676	(431,276)	–	991,342

24. Analysis of charitable funds *(continued)*
Group and Company

Strategic Development Fund

The Strategic Development Fund has been set up to support our plans to investment in our new strategy for 2025-27. This includes building our fundraising and communication strategies which will help support the sustainability of the organisation.

Esmée Fairbairn – Uk Group Childlaw Network

This grant was offered to support the development of the UK Lawyers for Children Network.

Fundraising Development Fund

The Fundraising Development Fund was set up to support our plans for the development of our fundraising strategy.

Designated Fixed asset fund

This corresponds to the net book value of fixed assets. Annual depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.

General Fund
This is the free reserves of the charity

Designated Legal Expenses
This is designated funds for legal expenses in strategic cases.

24. Analysis of charitable funds *(continued)*

Restricted Funds
Group and Company

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	**At 31 March 2026** £
Paul Hamlyn Foundation	20,833	50,000	(50,000)	–	20,833
Volant Foundation	–	7,500	(7,500)	–	–
Scottish Government – Advocacy	–	90,612	(90,612)	–	–
TLEF – Stronger Sector	–	–	–	–	–
The Promise Partnership	–	–	–	–	–
Scottish Government – Third Sector Homelessness	–	105,034	(105,034)	–	–
Scottish Government – UNCRC and Children Rights fund	–	278,263	(278,263)	–	–
Scottish Government – Rights in Justice Project	–	–	–	–	–
Esmée Fairbairn – DOL Funding	5,540	–	(5,540)	–	–
Corra Foundation – Independent Human Rights Fund for Scotland	36,619	48,446	(48,729)	–	36,336
Oak Foundation	–	95,456	(23,862)	–	71,594
	62,992	675,311	(609,540)	–	128,763

24. Analysis of charitable funds *(continued)*

	At 1 April 2024 £ (restated)	Income £ (restated)	Expenditure £	Transfers £	At 31 March 2025 £ (restated)
Paul Hamlyn Foundation	32,500	50,000	(61,667)	–	20,833
Volant Foundation	–	15,000	(15,000)	–	–
Scottish Government – Advocacy	–	87,233	(87,233)	–	–
TLEF – Stronger Sector	17,340	–	(17,340)	–	–
The Promise Partnership	–	133,333	(133,333)	–	–
Scottish Government – Third Sector Homelessness	–	105,034	(105,034)	–	–
Scottish Government – UNCRC and Children Rights fund	–	224,147	(224,147)	–	–
Scottish Government – Rights in Justice Project	11,783	125,000	(136,783)	–	–
Esmée Fairbairn – DOL Funding	7,440	–	(1,900)	–	5,540
Corra Foundation – Independent Human Rights Fund for Scotland	–	48,825	(12,206)	–	36,619
Oak Foundation	–	–	–	–	–
	69,063	788,572	(794,643)	–	62,992

24. Analysis of charitable funds *(continued)*

Paul Hamlyn Foundation
This grant was awarded for the legal support of young people experiencing complex transitions to adulthood ensuring we include youth participation in the development of these services.

Volant Foundation
This grant provides funds towards the employment of a solicitor

Scottish Government - Advocacy
This grant was provided to cover some of the cost in providing training for independent advocacy workers for Children's Hearings.

The Legal Education Fund – Stronger Sector
This Grant was offered to help develop a collaborative strategy to embed child law specialism in Scotland and to help ensure progress is made on Care Review recommendations for specialist legal representation for children.

The Promise Partnership
This grant was awarded to support our work to develop lawyers for children, including a network of accredited lawyers for children, who provide the appropriate support tailored to the specific needs of children and young people.

Scottish Government – Third Sector Homelessness
This grant was awarded towards the Clan Childlaw Scottish Care Leavers Housing Advice Service; supporting the existing housing rights of CEYP, where currently the legislation is not always enforced, thus reducing the risk and incidence of homelessness.

Scottish Government UNCRC and Children Rights fund
This grant supports the SG Furthering Children's Rights incorporating UNCRC. This incorporates funding CLAN's Legal service to young people and support a new Youth Justice Strategy

Scottish Government – Rights in Justice Project
This grant was awarded to improve the legal landscape for children and young people in conflict with the law.

Esmee Fairbairn – DOL funding
This grant was awarded to support our work to ensure the rights and required support for children are properly extended to those children in Scotland how have been served with a depravation of liberty Order.

Corra Foundation – Independent Human Rights Fund for Scotland
The Independent Human Rights Fund for Scotland supports action to realise and defend rights and tackle immediate rights issues affecting people's daily lives. The grant was provided to help close the gap between policy and practice and the lived experience of people whose rights are most at risk in Scotland and to create conditions for a strong human rights sector in Scotland.

Oak Foundation
This grant was awarded for the prevention of homelessness of young people in Scotland.

25. Analysis of net assets between funds
Group

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	7,559	–	7,559
Current assets	969,016	129,263	1,098,279
Creditors less than 1 year	(49,031)	(500)	(49,531)
Net assets	927,544	128,763	1,056,307

	Unrestricted Funds £ (restated)	Restricted Funds £ (restated)	Total Funds 2025 £ (restated)
Tangible fixed assets	14,091	–	14,091
Current assets	1,043,318	63,369	1,106,687
Creditors less than 1 year	(66,067)	(377)	(66,444)
Net assets	991,342	62,992	1,054,334

26. Analysis of net assets between funds
Company

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	7,559	–	7,559
Current assets	965,596	129,263	1,094,859
Creditors less than 1 year	(45,611)	(500)	(46,111)
Net assets	927,544	128,763	1,056,307

	Unrestricted Funds £ (restated)	Restricted Funds £ (restated)	Total Funds 2025 £ (restated)
Tangible fixed assets	14,091	–	14,091
Current assets	1,035,822	63,369	1,099,191
Creditors less than 1 year	(58,571)	(377)	(58,948)
Net assets	991,342	62,992	1,054,334

27. Analysis of changes in net debt

Group

	At 1 Apr 2025	Cash flows	**At 31 Mar 2026**
	£	£	**£**
Cash at bank and in hand	302,478	101,076	403,554
Current asset investments	510,000	15,800	525,800
	812,478	116,876	929,354

Company

	At 1 Apr 2025	Cash flows	**At 31 Mar 2026**
	£	£	**£**
Cash at bank and in hand	269,814	101,925	371,739
Current asset investments	510,000	15,800	525,800
	779,814	117,725	897,539

28. Operating lease commitments

Group and Company

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2026	2025
	£	£
Not later than 1 year	7,351	7,351
	7,351	7,351

The total lease expenditure recognised in the profit & loss for 2026 was £45,494 (2025: £42,842)

29. Related parties
Company

The legal services offered by the charity are carried out by a trading subsidiary company, the law firm Clan Childlaw Ltd (a company limited by guarantee, number SC479226). The charity and law firm are operated on a unified basis under the direction of the trustees of the charity and so control is deemed to exist. As a result, Clan Childlaw Limited undertakings are included in the consolidated accounts. The trading income and expenditure, and assets and liabilities, of the law firm are reported within the accounts of Clan Childlaw Ltd. The charity accounts include entries relating to the payment of the trading surplus to the charity by way of a donation under gift aid. During the year ended 31 March 2026, the charity recognised income of £103,701 (2025: £89,101) in respect of a donation from Clan Childlaw Ltd. At the year end, an amount of £161,173 (2025: £197,473) was due from Clan Childlaw Ltd to the charity.

30. Ethical standards
Group and Company

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.

31. Prior year adjustments

The comparative figures in the accounts have been restated following a review of income recognition. Funding income had been deferred over the period in which it was spent, but this has been updated so that income has been recognised when the charity had evidence of entitlement to the grant, its receipt was probable and its amount could be measured reliably, in line with the Charities SORP guidance.

As a result, the changes to last year's comparatives information compared to the signed accounts are as follows:

- Donations and Legacies, (and surplus) has been increased by £99,118
- Deferred Income has been decreased by £174,096
- Opening balances of the charity's funds has increased by £74,978 (Restricted £20,833 Unrestricted £54,145)
- Closing balances of the charity's funds has increased by £174,096 (Restricted £57,452, Unrestricted £116,644

If this year's financial statements were prepared under the old policy, then the difference to the current accounts are as follows:

- Donations and Legacies, (and Surplus) would be £51,312 lower
- Deferred income would be £225,408 higher
- Opening balances of the charity's funds would be £174,096 lower (Restricted £57,452, Unrestricted £116,644)
- Closing balances of the charity's funds would be £225,408 lower (Restricted £128,763, Unrestricted £96,645)