Theexistinghomesalliance | scotland

EXISTING HOMES ALLIANCE SCOTLAND

Trustees Annual Report and Accounts

For the year ended 31 March 2026

Year ended 31st March 2026

Contents

	Page
Administrative Information	3
Report of the Trustees	4
Constitutional Form	4
Charitable Purposes	4
Achievements for 2024/25	5
An influential and efficient Alliance	9
Looking Ahead	11
Independent examiner's report	12
Receipts and payments account	13
Statement of balances	14
Notes to the accounts	15

Year ended 31st March 2026

Administrative Information

Charity Name
Existing Homes Alliance Scotland
Also known as: ExHAS and EHAS

Scottish Charity Number
SC048434

Trustees
The Trustees at the date of signing of this report, and during the year, are as follows:

Name	Position	Appointed/Resigned
Lori McElroy	Chair	
Elaine Waterson		
Ashley Campbell		
Cassandra Dove		Appointed 23/2/2026
Catherine Palmer		Resigned 19/12/2025
Matthew Lee		Resigned 01/08/2025

Registered Office and Operational Address
21/6 Nelson Street
Edinburgh
EH3 6LJ

Website
https://existinghomesalliancescotland.co.uk

Bankers
Co-operative Bank

Independent Examiner
Chris Spalding
James Anderson & Co
Chartered Accountants
Pentland Industrial Estate
Loanhead
Edinburgh
EH20 9QH

Year ended 31st March 2026

Report of the Trustees

1. Constitutional Form

The Charity, Existing Homes Alliance Scotland, is a Scottish Charitable Incorporated Organisation (SCIO) and was registered as a charity with OSCR on 5th June 2018.

It is governed by its constitution which was updated and approved on 20th August 2024.

The charity operates as a single tier SCIO, with its only members being the trustees.

Under the constitution, the Trustee Board shall comprise:

Up to 9 individuals each appointed as a trustee by one of the Founder Organisations (listed below) and up to three individual persons co-opted as trustees.

The Founder Organisations

- Association of Local Authority Chief Housing Officers (ALACHO)
- Chartered Institute of Housing Scotland
- Energy Agency
- Scottish Association of Citizens Advice Bureau – Citizens Advice Scotland
- Shelter Scotland
- Changeworks Resources for Life Limited (Changeworks)
- Energy Action Scotland
- Energy Saving Trust Limited
- Scottish Federation of Housing Associations Limited (SFHA)
- WWF Scotland

Supporters 2025/26

- The ADE
- Age Scotland
- BE-ST
- The MC Foundation
- MIMA
- Nesta
- Scarf
- Scotland's Housing Network
- SNIPEF
- Scottish Renewables
- Solar Energy Scotland
- Under One Roof

2. Charitable Purposes

The charitable purposes, as laid down in the constitution are to:

Prevent fuel poverty and advance environmental protection and sustainability by researching and promoting improvements to the energy performance and efficiency of the existing housing stock in Scotland, often working with others to do so, in order to ensure that policy development, strategic decisions and relative outcomes are as effective as possible.

3. About the Existing Homes Alliance

The Existing Homes Alliance is a coalition of housing, environmental, fuel poverty and industry organisations, calling for urgent action to transform Scotland's existing homes, so we can tackle fuel poverty and cut the greenhouse gas emissions that are driving climate change.

The Alliance was established by 10 founding organisations, and has a network of supporters drawn from industry, the public sector and third sector.

Year ended 31st March 2026

Report of the Trustees

Together, we provide a collective cross sector voice, pooling the expertise of our founders and supporters, to develop and shape policy solutions so everyone can live in a home that is health, energy efficient and warmed by affordable, clean heat.

How do we do this?

- We shape the policy, regulatory and funding framework through working with government at Scottish, local and UK levels.
- We carry out and commission research that will contribute to and inform policy development.
- We raise awareness and promote innovation through publications, campaigns and events.

This Annual Report sets out our achievements in 2025/26 and our priorities for 2026/27 and describes how we work as a coalition to make the best use of our resources.

Scotland has some of the most ambitious climate change targets in the world – to be net zero by 2045. This can only be achieved if most of us stop using fossil fuels to heat our homes. At the same time more than a third of our households are living in fuel poverty.

The Existing Homes Alliance is working together, pooling the expertise of our founders and supporters, to develop and shape policy solutions so we can cut carbon emissions *and* end fuel poverty.

How do we do this?

- We shape the policy, regulatory and funding framework through working with government at all levels.
- We carry out and commission research that will contribute to and inform policy development.
- We raise awareness and promote innovation through publications, campaigns and events.

4. Achievements for 2025/26

Activities and Impact

During 2025/26 our workplan focused on achieving the following objectives:

- A fair, proportionate and robust Heat in Buildings Bill is passed by the Scottish Parliament;
- An attractive environment for action and investment is created which maximises retrofit and decarbonisation ahead of regulation and supports compliance;
- No-one is left behind in the transition to energy efficient homes with clean heating;
- The Existing Homes Alliance has a manifesto for creating warm, affordable to heat homes with clean heating that can be supported and promoted by members and supporters in advance of the Holyrood 2026 elections;
- Influencing party manifestos ahead of the Holyrood elections;
- Strengthening the Alliance by ensuring new governance arrangements are embedded and that we have a clear vision and strategy for the future.

Through our communications work, we also sought to ensure more balanced media coverage including coverage of the wider benefits of energy efficiency and clean heating.

Year ended 31st March 2026

Report of the Trustees

The tables below summarises our activities and impact.

Rating Key			
	Achieved		Partly achieved
	Mostly achieved		Not achieved

Objective	Rating	Impact
A fair, proportionate and robust Heat in Buildings Bill is passed by the Scottish Parliament		Although the Scottish Government had committed in their Programme for Government to introduce the Bill, it did not materialise, in part due to concerns about its potential impact on fuel poverty. Scottish Ministers voiced concerns about the lack of UK Government action on energy costs and blamed uncertainty due to the delayed publication of the Warm Homes Plan for their decision not to introduce the Bill. By late 2025, there were concerns that there was insufficient time remaining in the parliamentary term for proper scrutiny of what would be a significant piece of legislation. We continued to build up our evidence base making the case for legislation, including working with WWF Scotland and Changeworks to update research into the costs and benefits of the Heat in Buildings Bill. We maintained pressure on the Scottish Government to remain committed to using legislation to drive energy efficiency and clean heating and some progress has been made: • The Climate Change Plan, published in March 2026, included a restatement of the commitment to decarbonising Scotland's homes by 2045. • A draft Buildings (Heating and Energy Efficiency) and Heat Networks (Scotland) Bill was published in November 2025, and although it falls short of what we believe is required, it does include a commitment to publish a statutory strategy and delivery plan, powers to introduce minimum energy performance standards for buildings with direct emissions heating and measures to support the development of heat networks. • The Scottish Government consulted on minimum energy efficiency standards for the private rented sector and has committed to introduce these. • A reformed EPC system was approved by the Parliament and is to be introduced in 2027 – this will be a more consumer focused system that supports and rewards clean heating, paving the way for minimum energy efficiency standards.

An attractive environment for action and investment is created which maximises retrofit and decarbonisation ahead of regulation and supports compliance		Through all of our advocacy, engagement and communications work, we have called for increased awareness raising, the right advices and support and a wider range of financial mechanisms to support homeowners to upgrade their homes. There has been some progress on each of these **Awareness Raising:** We continued to call for increased awareness raising of the benefits of clean heating and energy efficiency and in early 2026 the Scottish Government launched an awareness raising campaign, promoting clean heat and energy efficiency. **Advice and support:** We developed and promoted our vision for retrofit agencies that we believe should operate alongside Home Energy Scotland's advice and support service. We published a briefing paper and background paper in December 2025 which formed the basis of engagement with Scottish Government and MSPs and will continue to do so in 2026. We collaborated with Glasgow City Council as they were developing their Housing Retrofit Position Statement. This was published in September 2025 and states that they are collaborating with the Alliance, the city region Housing Retrofit Delivery Group and Scottish Government with the aim of establishing a resilient one stop shop/retrofit agency service in Glasgow. There have been efforts to streamline and simplify the Home Energy Scotland customer journey throughout 2025/26, and the Scottish Government consulted on the future shape of advice services. As part of this we shared our work on the role of retrofit agencies and we hope that this will be reflected as future services are developed. We engaged with the Scottish Government (including responding to a consultation) on developing a Heat and Energy Efficiency Technical Suitability Assessment which is intended to help ensure people have access to the right information about which measures are technically suitable – particularly for more challenging buildings. **Financing retrofit and decarbonisation:** We have continued to call for the Scottish Government to explore financing mechanisms including property linked finance. In their response to the Green Heat Finance Taskforce Report, the Scottish Government committed to exploring the potential to create a market for innovative financing

		approaches and exploring effective place-based delivery. They published "A Greenprint for Property Linked Finance in Scotland" produced by the Green Finance Institute, along with a consumer attitude survey. The Scottish Government has expanded Home Energy Scotland Grants and Loans to cover costs of heat network connection, making it more affordable for households to connect to a heat network.
No-one is left behind in the transition to energy efficient homes with clean heating		The Scottish Government has maintained its commitment to funding fuel poverty and energy efficiency programmes. Our ongoing campaigning and promotion of the effectiveness of these programmes has resulted in key investment programmes being protected in a challenging budget environment. We believe we have helped to create an environment where cutting these schemes would be politically unacceptable and the expectation is that they must grow. There has been significant progress in relation to ensuring people in tenements are not left behind. The Scottish Law Commission published a report and draft Bill on tenement law reform that, if taken forward by the next Scottish Government, would help ensure people living in flats are better able to upgrade their homes.
The Existing Homes Alliance has a manifesto for creating warm, affordable to heat homes with clean heating that can be supported and promoted by members and supporters in advance of the Holyrood 2026 elections.		Following engagement with our founders and supporters, our outline manifesto was published in October 2025 and formed the basis of early engagement with the political parties. Our full manifesto was published in January 2026, calling for: • A clear route map to 2045, with early sight of effective regulations, awareness raising and multi year funding for advice, support and capital programmes. • Fully funded energy efficiency and clean heating for households in fuel poverty. • Financial support and incentives to encourage and support action, ensuring no-one is disadvantaged by switching to clean heating. • A strengthened Home Energy Scotland advice and support service to meet growing demand, while helping to grow locally-based retrofit services to provide deeper support,

		such as project planning, coordination and management. • Legislation and funding that unlocks mixed tenure and area-based projects. • Support for local supply chains through investment in training and apprenticeships, and support for colleges to expand provision and attract skilled tutors.
Influencing party manifestos ahead of the Holyrood elections.		We engaged with the main political parties throughout 2025 and early 2026. The manifestos of the SNP, Labour, Greens and LibDems all include partial alignment with the EHA Manifesto. Summaries of party manifestos and alignment mapping can be found here.
Strengthening the Alliance by ensuring new governance arrangements are embedded and that we have a clear vision and strategy for the future.		Our revised governance arrangements are now fully embedded and we have published our first organisational Strategy, which sets out our vision and priorities to 2030. We have recruited a new Trustee to our Board and have strengthened relationships with a number of our supporters, including closer working relationships of public affairs and communications.

Working in partnership with Muckle Media, we had over 40 pieces of media coverage across a wide range of national and local online and print outlets.

5. What we delivered in 2025/26

- We published a briefing and engaged with the Scottish Government on minimum energy efficiency standards for private rented homes.
- We engaged with Scottish Government and responded to consultation on proposed Heat and Energy Efficiency Technical Suitability Assessment.
- We gave evidence to Local Government, Housing and Planning Committee on EPC reform
- We gave evidence to Local Government, Housing and Planning Committee on minimum energy performance standard for private rented sector and on managing damp and mould.
- We gave written evidence to the Net Zero, Energy and Transport Committee ahead of the publication of the Draft Climate Change Plan.
- We gave evidence to the Local Government, Housing and Planning Committee on the Draft Climate Change Plan.

- We commissioned research into rolling out heat networks in a way that tackles fuel poverty.
- We updated our research on the costs and benefits of a Heat in Buildings Bill.
- We engaged with all of the main political parties as they developed their manifestos for the 2026 Holyrood elections.
- We published a Manifesto for Warm, Healthy Homes, calling for the next Scottish Government to provide leadership and certainty, and to bring forward a package of policies to lift people out of fuel poverty, create jobs and help us on our journey to net zero.
- We published a briefing paper on the Draft Buildings (Heat and Energy Efficiency) and Heat Networks (Scotland) Bill.
- We were interviewed on the Scottish Housing News podcast about the Heat in Buildings Bill.
- We worked with the new Centre for Net Zero High Density Buildings.
- We met with the Cabinet Secretary for Housing to discuss policies to tackle fuel poverty and emissions.
- We spoke at six conferences.

6. Looking Ahead

Our Strategy 2026-2030

In 2025/26 we published our first EHA strategy, covering the period 2026-2030. This sets out our vision of:

A country where everyone can live in a home that is healthy, energy efficient and warmed by affordable, clean heat. This should be the right of every person living in Scotland, irrespective of tenure, location or house type.

To help deliver our vision, we will focus on:

- Strengthening our advocacy to ensure well-informed policy and legislation
- Shaping policy to cut fuel poverty and emissions, leaving no-one behind
- Working to build a smoother customer journey for self-funding homeowners
- Strengthening the Alliance so we continue to have impact.

The year ahead

Progress towards tackling fuel poverty and cutting greenhouse gas emissions from homes in Scotland will be partly determined by policy decisions taken by the new Scottish Government following the Holyrood election in May 2026.

Following this election, we will have a new government and an opportunity to take decisive action to drive action. The focus of the Alliance will be on making sure early progress is made to enable the scale of activity needed to tackle fuel poverty and cut emissions.

Throughout 2026/27 we will aim to deliver the following outcomes:

- The new Scottish Government acts quickly to progress fit for purpose legislation and delivery programmes that will have the biggest impact on helping meet climate targets.
- There is a majority in the Scottish Parliament that is supportive of ambitious action to deliver emissions reductions from homes in a way that is fair and affordable for all.
- The narrative regarding clean heat and energy efficiency reflects peoples' priorities – focusing on warm, healthy, affordable to heat homes.

We will seek to influence the content of new legislation, shape the new Heat in Buildings Strategy and Delivery Plan and influence the future operation and funding of Heat in Buildings delivery programmes.

7. An Influential and Efficient Alliance

How do we work?

The Alliance has a small core general fund, with minimal administrative costs. Consultants are contracted to provide secretariat services, carry out and commission research, and provide communication and advocacy services.

Guided by the founding organisations, the secretariat prepares a budget and workplan which is then delivered by the secretariat.

The founding organisations are at the heart of Alliance activity, participating in meetings with stakeholders and MSPs, representing the Alliance at conferences and roundtables, and sharing our research and policy positions through their own networks and publications.

Our broad range of supporting organisations help us to build our evidence base, ensuring that our policy positions and proposals meet the needs of industry, homeowners, tenants and landlords.

We pool the knowledge, experience and expertise of all of our founding organisations and supporters, acting as a strong, united voice, calling for the right policies to tackle climate change and fuel poverty.

What are our governance arrangements?

Our governance arrangements are set out in our constitution and governance frameworks.

Board of Trustees: drawn from our founding organisations, the Board is responsible for setting the overall strategic direction of the Alliance. The Board oversees operations and performance and approves the annual report and audited accounts.

The Board of Trustees delegates the day-to-day running of the Alliance to its Consultant Director and other contracted consultants.

Advisory Group: The Board has established a permanent Advisory Group comprising the EHAs founding organisations. The Advisory Group provides support and recommendations to the Board and has delegated authority to approve new policy positions and oversee the work of the subcommittees.

Year ended 31st March 2026

Report of the Trustees

Subcommittees: The Board has established a Policy Subcommittee and an Advocacy & Communications Subcommittee. Membership of these is open to supporters as well as founding organisations.

The Advocacy and Communications Subcommittee is responsible for developing and implementing an annual advocacy and communications strategy which must be approved by the Board.

The Policy Subcommittee is responsible for developing the EHA's policy positions and may do this by carrying out and commissioning research, engaging with stakeholders and government officials, preparing reports and briefings. New policy positions must be approved by the Advisory Group.

How are we funded?

In addition to contributions from our founding organisations and supporters, much of the Alliance's work is funded by grants received from philanthropic trusts.

In 2025/26, our work was supported by the European Climate Foundation, the William Grant Foundation and the MCS Foundation, and we are extremely grateful to them for their generous support.

In 2025/26, contributions from founding organisations and supporters amounted to £25,739. Advance payments of £2,569 for 2026/27 are included in this figure.

We were awarded £70,950 by the European Climate Foundation to be spent during the period December 2024 to December 2025. We have been awarded a further grant of £35,000 for the period April 2026 – December 2026.

In November 2024 were awarded a grant of £70,543 from the William Grant Foundation which supported our work throughout 2025/26 and will continue to support our work in 2026/27.

In January 2025 we were awarded a grant of £14,350 by the MCS Foundation to support our communications work in the period up to June 2025. £5,740 of this was received during the financial year 2025/26. A further £5,000 of sponsorship was received from the MCS Foundation in December 2025 which has also been allocated against communications work.

Policy on reserves

The Trustees agreed in 2024 that the EHA should hold a level of reserves sufficient to generate the income required to meet commitments foreseen in the short to medium term. The charity held reserves of £55,761 at 31st March 2026, of which £54,841 were unrestricted.

You can find out more about the Existing Homes Alliance at:
www.existinghomesalliancescotland.co.uk

Signed of behalf of the Trustees



Lori McElroy

Approved by the Trustees on 1st September 2026

Independent Examiner's Report

I report on the Annual Statement of Account of the charity for the year ended 31st March 2026 which are set out in this document.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether any particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination is carried out in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements
   (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts regulations

   have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Spalding C.A. (ICAS) Date: 25 September 2026
James Anderson & Co
Chartered Accountants
Pentland Industrial Estate
Loanhead
Edinburgh
EH20 9QH

Year ended 31st March 2026

Receipts and Payments Account

	2026			2025
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Receipts				
Donations	25,739	-	25,739	19,280
Grants	35,793	49,085	84,878	113,465
Contribution towards research	-	3,021	3,021	-
Bank interest received	110	-	110	-
Total receipts	61,642	52,106	113,748	132,745
Payments				
Charitable activities	59,193	77,883	137,076	120,621
Governance costs	3,294	-	3,294	5,102
Total payments	62,487	77,883	140,370	125,723
(Deficit)/surplus for the year	(845)	(25,777)	(26,622)	7,022

Year ended 31st March 2026

Statement of Balances

	Unrestricted Funds	Restricted Funds	Total Funds	2025 Total Funds
	£	£	£	£
Brought forward balance as at 1/4/25	55,686	26,697	82,383	75,361
Surplus/(deficit) from Receipts & Payments account	(845)	(25,777)	(26,622)	7,022
Closing bank balances as at 31/3/26	**54,841**	**920**	**55,761**	**82,383**
Estimates of Other Assets				
Other assets				
Invoiced income not yet received	-	-	-	500
Total estimated other assets	-	-	-	500
Liabilities				
Independent Examiner's fee	780	-	780	750
Other professional fees	5,363	-	5,363	395
Income 2026-27 invoiced in advance	2,569	-	2,569	-
Outstanding fees owed	537	919	1,456	14,847
Total estimated other liabilities	9,249	- 919	10,168	15,992

These financial statements were approved by a meeting of the Trustees on 1st September 2026 and are signed on their behalf by:

Lori McElroy

Notes to the Financial Statements

1. Accounting Policies

Basis of accounting

The accounts have been prepared on a receipts and payments basis and in accordance with applicable accounting standards and under the historical cost convention, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006.

2.

Fund Movement

	Balance at 1/4/25	Receipts	Payments	Closing balance at 31/3/26
Unrestricted funds				
General Fund	7,919	25,739	(24,192)	9,466
Contingency Fund	10,000	110	-	10,110
WGF Warm Homes 2024/26	37,767	35,793	(38,295)	35,265
	55,686	61,642	(62,487)	54,841
Restricted funds				
ECF 2024/25	20,957	38,496	(59,453)	-
MCS Grant	5,740	13,610	(18,430)	920
Total restricted funds	26,697	52,106	(77,883)	920
Total funds	**82,383**	**113,748**	**(140,370)**	**55,761**

Notes to the Financial Statements

3. Purpose of Funds

Unrestricted Funds: are those funds that can be used at the discretion of the trustees in furtherance of the objects of the charity.
Restricted Funds: are those funds which can only be used for specific purposes as defined by the donor or when funds have been raised for a specific purpose.

Restricted funds held by the charity during the year were:

ECF 2024/25: Funding provided by the European Climate Foundation in December 2024 for the 'Just Transition in Scotland' programme - to ensure a strong and fair Heat in Buildings Bill is passed by the Scottish Parliament, and that the foundations are in place for a package of support which ensures a just transition to energy efficient and zero emissions.

ECF 2025/26: Funding provided by the European Climate Foundation in 2023 for 'Heat in Buildings' campaign.

MCS Foundation: Funding for communications work

4. Related party transactions

The trustees received no remuneration in the role as trustee (2025: nil).
No trustees were paid expenses in the role as trustee (2025: nil).

Due to the nature of the work undertaken by EHAS and the nature of the organisation, being a coalition of other bodies working in the same field, some of the outsourced contracts and research was provided by the bodies represented by the trustees and steering group members. None of the trustees or members, or persons or organisations that would be treated as Related Parties, benefited personally from these arrangements. Any agreements in place with these organisations were treated in line with the charity's Conflict of Interest policy and trustees and members of the members who were connected did not take part in the discussion.