Company Number: SC134602
Charity Number: SC012741

SCOTTISH CHILD LAW CENTRE
(A Company Limited by Guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SCOTTISH CHILD LAW CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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Trustees

Sarah Drummond	
Maria Galli	(resigned 1 October 2024)
Nicola Gilchrist	(appointed 1 October 2024)
Hannah Gray	(appointed 26 November 2024)
Christian Jetuah	(appointed 26 November 2024)
Jennifer Law	(Honorary Treasurer) (resigned 14 October 2025)
Rachael MacDonald	
Stewart MacLachlan	(Chair)
Joel Meekison	(resigned 26 November 2024)

Centre Director
Sarah Forster

Registered Office and Principal Operating Address
The Melting Pot
15 Calton Road
Edinburgh
EH8 8DL

Company number
SC134602

Registered Charity Number
SC012741

Web-site address
www.sclc.org.uk

Independent Examiner
Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

Bankers
Bank of Scotland
54/62 Sauchiehall Street
Glasgow G2 3AH

Solicitors
Lindsays
19A Canning St
Edinburgh
EH3 8HE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2025, prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the charity is established, as set out in the governing document, are the promotion of the welfare of children and young persons under twenty-one years of age by:

a) providing information, advice, and representation (we currently do not provide representation)
b) considering, commenting, and advising on legal issues.
c) providing opportunities for lawyers, social workers, and others to keep up to date with legislation, practice, and procedure.
d) arranging conferences, lectures, and training sessions: publishing pamphlets and notes, and initiating research into legal aspects.
e) monitoring draft legislation; and
f) reasonable advocacy of causes which directly further and which are entirely ancillary to the achievement of the foregoing.

ACHIEVEMENTS AND PERFORMANCE

Strategic plan

Trustees and staff continue to follow a strategic plan in line with the centre's vision, with the following strategic goals:

1. Delivering free and confidential legal advice to children and young people and those who care for and support them
2. Delivering training and education to schools, third sector organisations and local authorities to promote and raise awareness of children's rights and expand knowledge in this area.
3. Influence legal, systematic and policy change using the data and evidence gathered from delivering advice and training.

The major work that the charity undertook in 2024/25 is detailed below:

Advice

The Scottish Child Law Centre continues to empower children, families and professionals with the law. We advise on all aspects of child law, including education, additional support needs, health, residence, contact, youth offending, accessing records, confidentiality, children's rights, children's hearings and disputes involving the court. We delivered free legal advice through our email advice line and answered 2,409 queries.

There continues to be an increase in the complexity of emails to our free advice service, alongside an increase in safeguarding concerns with many people contacting us in crisis. This meant that assistance is often needed urgently, with signposting becoming more difficult and leaving those people without anywhere to turn for support. Several factors continue to create a significant demand for the service, including; the ongoing impact of the global pandemic, a cost of living crisis, an increase in complex family situations, and the introduction of the UNCRC Act. Most importantly in terms of the need for our services – we are seeing an ongoing crisis in terms of people being able to access legal aid and legal representation in Scotland. Many people who contact us are unable to find representatives, despite significant efforts to do so. They are contacting us because they have nowhere to turn.

Advice (continued)

We are grateful to our 24 volunteer solicitors and 2 student volunteers, assisting us in meeting the demand for our free legal advice. We had to close the advice line for a period of time in 2025 due to capacity constraints, but have now re-opened the advice line and continue to provide advice to those who need it most.

Training

Our training really gained momentum during the year. We started 2024 by offering three hour-long masterclasses which gave a general overview on an area of child law. The UNCRC (Incorporation) (Scotland) Act masterclass was by far the most popular.

We saw a high demand for our bespoke training, and we have delivered training to the following organisations: Barnardos, Holyrood Insight, Bucksburn Academy, Fife Gingerbread, GCVS, Health and Social Care Alliance, AFKA Scotland and The Fostering Network. Our most requested training topic was on the UNCRC.

We were commissioned by Fife Gingerbread to deliver training on child maintenance appeals. We spoke at four conferences to share our experience on children's rights.

Community clinic

We previously ran a six-week Community Clinic pilot that we carried in Govanhill in Glasgow. Conversations highlighted a need to increase our accessibility to Black and Minority Ethnic communities and the option to have a community presence with access to face-to-face advice and interpreters emerged as the best way to meet the needs of the community. The pilot confirmed the need amongst a number of underserved communities experiencing a number of inequalities.

Over the past 18 months we worked on securing funding and recruiting staff, with the aim of launching the Community Clinic in October 2025. This was made possible by funding from the People's Postcode Lottery and National Lottery. We also received funding from The Robertson Trust funding to allow us to run the clinic for the next three years. The clinic launched in October 2025.

Funding

We continue to benefit from our core funding provided through the Scottish Government's Children & Young People and Families Early Intervention Fund and Adult Learning and Empowering Communities fund grant which has assisted us in taking on this work. Funding from the Access to Justice Foundation has previously allowed us to increase our pro-bono provision and support to our volunteers. We are grateful to the People's Postcode Lottery, National Lottery and the Robertson Trust for funding secured toward our future plans.

Information

The charity has continued to develop its social media presence on various platforms. We receive around 12,000 views of our website a year. We have 2,500 followers on Facebook, 2,100 followers on X, 927 connections on Linkedin, and 183 followers on Instagram.

Staff, trustees and volunteering

During the year the staff team of the charity consisted of Solicitor, Jamie Spiers, Administrator, Denise Chalmers, Communications Officer, Joanne Krus, and Director, Sarah Forster. We have recently

Staff, trustees and volunteering (continued)

recruited new staff members in the second half of 2025, particularly for the legal clinic – Janet McCaig (solicitior), Emilia Gaziova (Support Worker), and Julie Cathcart (Communications Manager). The Board appreciates the continued commitment shown by the staff who deliver on our strategic objectives and keep the Centre functioning, for those who need our service.

Volunteers continue to play a key role in the work of the charity and have been invaluable in allowing the Centre to maintain an online advice service. The charity intends to increase our volunteer advice provision through further work on a volunteer coordination project and continue to support our volunteers through regular dialogue and a cycle of continuous improvement.

FINANCIAL REVIEW

Funds

The charity is grateful for the renewed one-year funding from the Scottish Government through the Corra Fund. The charity also received funding from Fife Council, and other funds derive from training. The charity has also received funding from People's Postcode Lottery, National Lottery, and agreement with the Robertson Trust for funding for the community clinic.

Results for the year
During the year the charity recorded a net income of £49,411 (2024: net expenditure £3,182), of which £20,000 (2024: £1,668) related to restricted funds. At the year-end total funds amounted to £122,688 (2024: £72,777), of which £20,943 (2024: £943) related to restricted funds and £101,745 (2024: £71,834) to unrestricted funds.

Investment policy
The trustees consider that where surplus funds are available, they should be held in a suitable high interest-bearing bank account.

Reserves policy
The trustees consider it appropriate to hold free reserves amounting to a minimum of three to four months' planned expenditure to enable the charity to carry on activities in the event of short-term funding gaps. Our free reserves amounted to £76,745 as at 31 March 2025, which is in line with the policy.

Risk management
The trustees conduct regular risk assessment of the operation and financing of the charity and are satisfied with the systems in place to identify and mitigate the charity's exposure to risk.

The principal risks include:

- the financial risk associated with high reliance on Scottish Government funding, which is mitigated by internal controls and ongoing plans to diversify funding streams; and
- the operational risk of demand for the advice line and other services outstripping resources. Work is being done to introduce more creative and cost-neutral means of responding to advice queries, as well as increasing training delivery income
- We note that the Scottish Government continue to be in a position where funding of one year guaranteed is provided - this requires the Board to take a conservative approach to fiscal planning in order to ensure the future of the Centre

Taxation
The Scottish Child Law Centre is a charitable company and is recognised as such by H M Revenue & Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

PLANS FOR FUTURE PERIODS

The centre is continuing with its three year strategic plan with the vision "For all children and young people growing up in Scotland to have their rights respected, protected, and fulfilled." The strategic objectives focus on delivering services and educating those on children's rights who need us most.

Focussing on those who need us most to:

- Deliver free and confidential legal advice to children and young people and those who care for and support them
- Educate and inform children and young people and those who support them of their rights
- Influence legal, systemic and policy change using the data and evidence gathered from delivering advice and training

High quality, free legal advice is a powerful tool to change the lives of some of the most disadvantaged people in society. People who face multiple discrimination are particularly in need of free legal advice. In order to realise children's rights it is necessary to let them and those who care and support them know about their rights and understand what this looks like in practise.

We continue to increase communications, policy and training work this year, and this has led to an increase in queries and interest in the centre, showing that there is more need for our services. Our outreach work, discussions with partnership organisations and interest in the opening of our community clinic has shown there is a desperate need for advice provision delivered in an outreach model, particularly for underserved communities not reached by formal legal services. We continue to receive numerous requests for children's rights training delivered by qualified solicitors.

We have invested in a new database, allowing us better access to evidence of our services, and this information is a powerful tool to influence system, legal and policy changes; furthering children's rights at both individual and systematic levels.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Scottish Child Law Centre was incorporated as a company limited by guarantee and commenced operation on 22 October 1991 taking over the business of the unincorporated Scottish Child Law Centre. The management of the charity is the responsibility of the trustees who are appointed in accordance with the Memorandum and Articles of Association.

Recruitment, appointment, induction, and training of trustees

Trustees are selected for appointment based on a proven track record of working for and promoting the rights of children and young people and on identified skills required to assist the Board to perform is governance role. The Law Society of Scotland is entitled to appoint one trustee but has not currently done so. Trustees serve for a period of three years, following which they are eligible for reappointment. The selection of Trustees reflects the charity's commitment to equal opportunities, pluralism and inclusiveness and seeks to reflect the various skills and disciplines associated with the promotion of the rights of children and young people. An induction is provided to all new trustees, and they are encouraged to engage with staff to understand the work that is being carried out.

Operational structure and decision making

The trustees meet roughly every eight weeks. The charity's trustees and staff work closely together to agree and implement its strategic aims. Operational decisions and the day-to-day running are handled by the charity's staff within agreed limits and in regular consultation with the Chair and other trustees. Significant matters are referred to the trustees for discussion and decision.

Related parties

The charity has no related party organisations.

REFERENCE AND ADMINISTRATIVE INFORMATION

As shown on page 1.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees (who are also the directors of Scottish Child Law Centre for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Approved by the board on 5th December 2025 and signed on their behalf

. . . .

Stewart MacLachlan (Chair of the Board of Trustees)

SCOTTISH CHILD LAW CENTRE

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts for the year ended 31 March 2025 as set out on pages 9 to 18.

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's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 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 (as amended). 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 seeking 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.

Independent Examiner's statement
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:

- to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations and sections 381, 382 and 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.

Kevin Cattanach

. . . .

Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

5 December.2025

SCOTTISH CHILD LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income from:					
Donations and legacies	3	3,999	-	3,999	3,549
Charitable activities:					
Grants – Scottish Government		-	147,000	147,000	147,000
Grant – National Lottery		-	20,000	20,000	-
Grants – Postcode Lottery		25,000	-	25,000	-
Grants - other		1,000	-	1,000	353
Other charitable activities - training		5,952	-	5,952	353
Other income		3	-	3	-
Total income		35,954	167,000	202,954	151,255
Expenditure on:					
Raising funds		1,459	-	1,459	1,842
Charitable activities	4	4,584	147,000	151,584	152,595
Total expenditure		6,043	147,000	153,043	154,437
Net income/(expenditure)		29,911	20,000	49,911	(3,182)
Transfers between funds		-	-	-	-
Net movement in funds		29,911	20,000	49,911	(3,182)
Reconciliation of funds:					
Funds as at 1 April		71,834	943	72,777	75,959
Funds as at 31 March	9	101,745	20,943	122,688	72,777

All gains and losses recognised in the year are included above.

All the results relate to continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

SCOTTISH CHILD LAW CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	£	2025 £	£	2024 £
Current assets					
Debtors	7	719		690	
Cash at bank and in hand		127,542		77,220	
		128,261		77,910	
Creditors: amounts falling due within one year	8	(5,573)		(5,133)	
Net current assets			122,688		72,777
Net assets	10		122,688		72,777
Funds	9				
Unrestricted funds			101,745		71,834
Restricted funds			20,943		943
			122,688		72,777

The trustees are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act. The trustees acknowledge their responsibility for:

(i) ensuring that the charitable company keeps proper accounting records which comply with sections 386 and 387 of the Act; and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

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

Approved by the board on 5th December 2025 and signed on its behalf by:

. . . .

Stewart MacLachlan (Chair of the Board of Trustees)

The notes on pages 11 to 18 form part of these financial statements.

1. ACCOUNTING POLICIES

Basis of accounting
The accounts have been prepared under the historical cost convention and are in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019, as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The charity's accounts are presented in sterling as that is the currency in which its transactions are denominated.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

Going concern

The accounts have been prepared on the going concern basis which assumes the charity will continue in operational existence for the foreseeable future. The charity's ability to continue in operational existence depends on continuing and sufficient funding support. The Centre has developed a fundraising strategy that seeks to continue to diversify its funding sources. Core funding was secured from the Scottish Government through the Corra Foundation to March 2026. We have also secured restricted funding for running the community clinic. Wider discussions with the Scottish Government about additional short-term funding (around strategic review), and long-term increased core funding, have been positive. As with previous years, we are awaiting confirmation of ongoing funding from March 2026 in relation to Scottish Government funding through the Corra Foundation.

Income recognition
All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.
- Income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled. Where related to performance and specific deliverables, grants are accounted for as the charity earns the right to consideration by its performance.
- Investment income is included when receivable.
- Income from other trading activities is accounted for when earned.
- The value of services provided by volunteers is not incorporated in the financial statements. Further details of the contribution of volunteers can be found in the Trustees' Report.

Expenditure recognition
Expenditure is recognised on an accruals basis when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required, and the amount can be measured with reasonable accuracy. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.
- Costs of raising funds comprise the costs associated with attracting grants and donations, and costs of trading for fundraising purposes.
- Charitable expenditure comprises costs incurred in the delivery of our charitable activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them, including governance costs.
- Governance costs comprise those associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

1. ACCOUNTING POLICIES (continued)

Expenditure recognition (continued)

- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Indirect costs are apportioned based upon the amount of time spent on the activities by staff.

Fixed assets
Fixed assets comprise furniture and equipment and are included in the balance sheet at cost. Purchases are capitalised provided the individual value of the asset is £1,000 or above.

Depreciation is provided in the year in which the fixed assets are brought into use. The rate of depreciation used is calculated to write off the cost less estimated residual value of each asset evenly over its expected useful life of three years.

Financial instruments
Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 s11 and are accounted for at the settlement amount due which equates to the cost or amount prepaid. Financial assets comprise cash and debtors and financial liabilities comprise creditors.

Operating lease
Operating lease rentals are charged to the Statement of Financial Activities in the year to which they relate.

Pensions
The charity pays defined contributions into individual staff pensions of its employees. The pension costs for the year are included within outgoing resources in the year in which they are incurred.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for a specific purpose.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

2. CRITICAL JUDGEMENTS AND ESTIMATES

In preparing the financial statements, trustees make estimates and assumptions which affect reported results, financial position, and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. In the trustees' judgement there are no critical judgements and estimates which require to be disclosed for a proper understanding of these accounts.

3. Donations and legacies

	Unrestricted 2025 £	Unrestricted 2024 £
Memberships	1,610	1,230
Grant income from Local Authorities	2,389	2,319
	3,999	3,549

4. Expenditure on charitable activities

	Advice Line £	Training & Information £	Governance £	Total 2025 £
Staff costs	107,818	25,536	7,094	140,448
Property	1,866	-	-	1,866
Other direct charitable costs	476	1,414	-	1,890
Practising costs	777	-	-	777
Office costs	2,750	1,099	204	4,053
Administration	768	432	1,350	2,550
	114,455	28,481	8,648	151,584

	Advice Line £	Training & Information £	Governance £	Total 2024 £
Staff costs	104,806	24,823	6,896	136,525
Property	2,858	396	78	3,332
Other direct charitable costs	1,087	-	-	1,087
Practising costs	100	-	-	100
Office costs	5,587	2,740	439	8,766
Administration	768	432	1,585	2,785
	115,206	28,391	8,998	152,595

4. Staff numbers and costs

	2025 £	2024 £
Wages and salaries	119,615	78,414
Social security costs	6,948	2,756
Pension contributions	7,242	4,596
	133,805	85,766

The number of persons employed by the charity during the year, on a head count basis, was as follows:

	2025 £	2024 £
Management, administration and support	2	2
Advice, training and information	2	-
	4	2

No employee received remuneration of more than £60,000 in the current or previous years. No trustee received remuneration or payment for expenses during the year (2024: £nil). Due to the size of the charity, the trustees share management duties with the small staff team. For this reason, the trustees consider themselves to comprise the key management personnel of the charity.

6. Net income/(expenditure)

	2025 £	2024 £
Net income/(expenditure) for the year is stated after charging:		
Independent examiner's fees:		
- Independent examination fee	1,350	1,585
- Other services	1,200	1,200

7. Debtors

	2025 £	2024 £
Prepayments	719	690

8. Creditors: Amounts falling due within one year

	2025 £	2024 £
Social security and other taxes	4,001	3,558
Other creditors and accruals	1,572	1,575
	5,573	5,133

9. Movement in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
Corra Fund	-	147,000	(147,000)	-	-
Lottery Trust	943	-	-	-	943
National Lottery	-	20,000	-		20,000
Unrestricted funds					
General unrestricted	71,834	10,954	(6,043)	-	76,745
Designated	-	25,000	-	-	25,000
Total funds	72,777	202,954	(153,043)	-	122,688

The *Corra Fund* core funding to the Centre (for the year ending 31st March 2025) had outcomes ensuring that:

- children young people and their families, through our advice line service, have a better understanding of Scottish law as it affects children and young people and their families;
- individuals are empowered, confident and motivated to increase their problem solving abilities in matters of Scottish law
- people make more effective use of legal information in their responses to a child in need in Scotland
- the development of the law, policy and practice relating to children in Scotland

9. Movement in funds (continued)

The *Lottery Trust* fund was initially to be used for the conference promoting the rights of children with additional support needs, as well as supporting their parents and carers to access education in Scotland more effectively. The purpose of this funding has now been widened to include production of website content in the form of animations, to promote the rights of children with additional support needs.

National Lottery funding was awarded towards the Govanhill Community Clinic.

Unrestricted funding was received from the Postcode Lottery, but designated towards the Govanhill Community Clinic.

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Corra Fund	-	147,000	(147,000)	-	-
Lottery Trust	2,611	-	(1,668)	-	943
Unrestricted funds					
General unrestricted	73,348	4,255	(5,769)	-	71,834
Total funds	75,959	151,255	(154,437)	-	72,777

10. Analysis of assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Current assets	107,318	20,943	128,261
Current liabilities	(5,573)	-	(5,573)
	101,745	20,943	122,688

10. Analysis of assets between funds (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Current assets	76,967	943	77,910
Current liabilities	(5,133)	-	(5,133)
	71,834	943	72,777

11. Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at 31 March 2025 (2024: none).

12. Pensions

The charity contributes to individuals' pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the fund and amounted to £7,242 (2024: £4,624). At 31 March 2025 £1,045 (2024: £799) was due to be paid to the pension scheme.

13. Related party transactions

There are no transactions that require to be disclosed in accordance with FRS102.

14. Company limited by guarantee

The charitable company is limited by the guarantee of each member to contribute not more than £1 each in the event of winding up the charitable company.

15. Taxation

The charitable company is recognised as having charitable status by H M Revenue & Customs for taxation purposes. As a result, no liability to taxation is anticipated on any of its income.

16. Comparative Statement of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:				
Donations and legacies	3	3,549	-	3,549
Charitable activities:				
Grants – Scottish Government		-	147,000	147,000
Grants - other		353	-	353
Other charitable activities - training		353	-	353
Total income		4,255	147,000	151,255
Expenditure on:				
Raising funds		1,842	-	1,842
Charitable activities	4	3,927	148,668	152,595
Total expenditure		5,769	148,668	154,437
Net income and movement in funds for the year		(1,514)	(1,668)	(3,182)