together

Scottish Alliance for Children's Rights

Together (Scottish Alliance for Children's Rights)

Report and Financial Statements

for the Year Ended 31st March 2026

Scottish Charitable Incorporated Organisation (SCIO)
Charity number SC029403

Registered Office:

The Melting Pot
15 Calton Road
Edinburgh
EH8 8DL

www.togetherscotland.org.uk
@together_sacr

Introduction

This year has been one of progress, learning and growing confidence in Scotland's children's rights journey.

The UNCRC (Incorporation) (Scotland) Act 2024 is now in its second year and we are beginning to see what implementation can look like in practice. Across Scotland, organisations have been working hard to embed children's rights into policy, practice and decision-making. Through our training, consultancy, networks, resources and influencing work, Together has supported members to build the confidence, knowledge and connections needed to make children's rights a reality within their organisations and communities.

One of the highlights of the year was the publication of our State of Children's Rights Report 2026. Bringing together nearly 60 case studies from 43 organisations, the report showcases the steps organisations are taking to put a children's human rights approach into practice. It provides practical examples, shared learning and inspiration for others, reinforcing our belief that implementation happens most effectively when organisations learn from one another.

Alongside supporting implementation, we have continued to hold power to account. Through our #RightsOnTrack campaign, Children's Rights Manifesto, and collaboration with members and partners across Scotland, the UK and internationally, we have continued to advocate for stronger protection of children's rights and greater accountability for delivering them. In particular, we have worked closely with members and partners to highlight concerns about the scope of the UNCRC Act. While incorporation was a historic achievement, significant areas of legislation remain beyond the Act's reach. Together remains committed to advocating for new and existing legislation to be brought within its scope, and for constitutional barriers to this to be addressed as simply and effectively as possible.

This has also been a year of strengthening access to justice. Through our Rights Empowered partnership with Clan Childlaw, we have begun supporting members to explore how community action and strategic litigation can be used to address systemic rights breaches. We have seen growing interest from members who not only want to understand children's rights and apply them in their own work, but also to use the law to secure change when rights are not respected.

I am continually inspired by the strength of Together's membership alliance. Throughout this year, our members have shared expertise, challenged barriers, supported one another and worked collectively to advance children's rights. Whether through the Implementation Strategy Group, the State of Children's Rights Report, our new Community of Practice model, or wider influencing work, it is clear that we achieve more when we work together.



I would like to thank our staff team, trustees, funders, members and partners for their dedication throughout another significant year. Together we are building a stronger children's rights community, working towards a Scotland where every baby, child and young person has all of their human rights respected, protected and fulfilled.

Susan Hunter
Chair

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Reference and administrative information

Charity Name:	Together (Scottish Alliance for Children's Rights)
SCIO Charity Registration No:	SC029403
Registered Office:	The Melting Pot 15 Calton Road Edinburgh EH8 8DL
Telephone:	0131 5101565
Email:	info@togetherscotland.org.uk
Website:	www.togetherscotland.org.uk
Trustees:	
Chair:	Susan Hunter
Treasurer:	Mairi McReynolds
Vice Chair:	Rona Blackwood (to September 2025) Paul Sullivan (from September 2025)
Board Members:	Oonagh Brown (to September 2025) Martin Canavan Maria Galli (to September 2025) Katrina Lambert Rhona Matheson Natasha MacKinnon (from September 2025) Cate Nelson-Shaw (from September 2025) Laura Pasternak Cameron Wong McDermott (from September 2025)
Bankers:	Bank of Scotland plc. Registered Office: The Mound, Edinburgh EH1 1YZ CAF Bank Limited Registered office: 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.
Independent Examiner:	Philip Duncan
Volunteer Accountant:	Ian J Douglas

About Together



Together's vision is that Scotland becomes a place where every baby, child and young person grows up in an atmosphere of happiness, love and understanding.

Our work is guided by three strategic priorities. These priorities will help ensure that children's rights are not just recognised in law but become a lived reality for every baby, child and young person in Scotland.

Priority 1: Getting children's rights right

We lead systemic and cultural change by embedding children's human rights across law, policy and practice, promoting promising practice, communicating children's rights, and building the capacity of our members through training, academic rigour and expert consultancy.

Priority 2: Holding power to account

We monitor how children's rights are being realised and strengthen children's access to justice by informing and scrutinising policy, sharing progress, supporting international accountability processes, encouraging routes to remedy and advocating for rights – including through the law.

Priority 3: Leading the children's rights community

We promote collaboration and build resilience to champion children's rights. This means strengthening alliances across Scotland, the UK and internationally, maximising our collective impact, and ensuring Together's own resilience through sustainable funding, investing in our team, our membership, and learning from our impact.

Thank you to our funders and supporters

We acknowledge the invaluable core funding received from the Scottish Government Education and Justice/ Children and Families/Child Rights, Protection and Justice Department, and the Children, Young People and Families Early Intervention Fund. We especially thank Elevate Great for its unrestricted funding which has helped strengthen Together's work to progress the rights of babies, children and young people. We also extend our sincere thanks to the Three Guineas Trust whose funding has helped launch our new Community of Practice model, and to Dentons and the Russell Trust for their generous contributions. We also thank our members and supporters for their continued donations, fundraising and wider support, enabling us to champion children's rights across Scotland.



Highlights of 2025-26

Priority 1. Getting children's rights RIGHT

What have babies, children and young people said?

Children and young people continue to tell us that getting rights right is about more than putting the UNCRC into law. It is about making sure rights are taken seriously and put into practice from the start. They want decision-makers to listen, respond and act on what children say, so that rights are experienced in practice, not just promised on paper.

"It can cost millions for an organisation to change a system, but it costs them nothing to change a culture and actively listen."

Young person, Highland Children's Rights and Participation Group case study

"Being part of the discussion this week provided me a place to have a voice, speak about my experience, and most importantly feel listened to. My opinions felt worthy."

Young person, Child Wellbeing and Protection in Sport case study, Children First

"We get to help create a change in issues that matter to us."

Young person, Audit Scotland Youth Advisory Panel case study, A Place in Childhood

What did we do?



Leading systemic and cultural change

As Scotland moved further into the implementation phase of the UNCRC (Incorporation) (Scotland) Act 2024, Together continued to support members to build the knowledge, confidence and networks needed to embed children's rights into everyday practice. Over the year, our membership grew from 617 to 640, reflecting the recognition of Together's leading role and the growing number of organisations and individuals seeking our support and expertise.

A major focus of the year was the publication of our State of Children's Rights Report 2026. The report explored how organisations across Scotland are taking forward aspects of a children's human rights approach in their work. Bringing together almost 60 case studies from 43 organisations across the public, private and third sectors, the report demonstrates different ways of embedding the five principles of a children's human rights approach and provides a practical reference tool for professionals seeking to strengthen their own work. The report also reinforced the value of membership and collective learning. By creating space for members and partners to showcase their work and learn from one another, the report strengthened connections across Scotland's children's rights community.

"An incredible amount of work compiled by the amazing Together team. Thank you. [The State of Children's Rights Report] is a MUST READ for anyone and everyone who wants children to be loved, happy and safe."

Children's Parliament

> **"Thank you for creating space for third sector voices and for continuing to champion children's rights across Scotland. PLUS Forth Valley is proud to play a small part in this collective effort. We're also grateful to stand alongside so many organisations working to advance children's rights across Scotland. Reading the breadth of work represented in [The State of Children's Rights Report] gives us valuable insight and inspiration as we continue to strengthen our own approach."**
>
> ***Plus Forth Valley***

Through our UNCRC Implementation Strategy Group, members continued to play a central role in shaping and scrutinising implementation. We hosted six meetings attended by organisations from across Scotland, covering issues including access to justice, the Children's Rights Skills and Knowledge Framework, the Children's Rights Scheme, prioritising the Scottish Government's List of Potential Children's Rights Issues, manifesto influencing ahead of the May 2026 Scottish Parliament elections, and exploring children's rights in the context of parents and carers.

The Implementation Strategy Group, provided an important forum for members to explore the continuing challenge posed by the scope of the UNCRC Act, and a space for collective advocacy to address this. More widely, the Implementation Strategy Group, provided an important forum for members to share learning, identify common challenges and coordinate influencing activity.

> **"Being part of the Implementation Strategy Group has been very helpful in shaping my understanding of the UNCRC in Scotland, by providing the space to discuss issues such as pre-devolved legislation being out of scope. It has also been very helpful to hear updates from the wider policy and influencing work of Together, most notably around the Children's Rights Scheme."**
>
> ***CYCJ Scotland***

Throughout the year we supported members to engage with consultations and calls for evidence including the Promise Bill, Religious Observance Bill, changes to the School Premises Regulations, UK immigration reforms and the development of UN General Comment No. 27 on children's access to justice.

Our communications continued to provide members with accessible analysis of children's rights developments. We also expanded our presence on social media while continuing to provide regular updates through newsletters, blogs and member briefings. A new partnership with Dentons provided members with exclusive weekly monitoring of parliamentary and policy developments affecting children's rights. Feedback from members confirmed that these briefings have become an important resource for keeping abreast of rapidly evolving policy discussions.

> **"The updates have really helped in supporting us to have an increased focus on children in our policy work. I've used the reports to do more policy deep dives relating to children's rights, [especially] where independent advocacy comes up or Article 12. I've reported to our funders in detail on an evidence session that I would have missed if not for the report."**
>
> ***Scottish Independent Advocacy Alliance***

Capacity building

Over the year we delivered our Children's Human Rights Approach training programme to professionals from charities, public bodies and other organisations, alongside dedicated workshops on each of the five principles of a children's human rights approach: embedding, equality and non-discrimination, empowerment, participation and accountability.

Training participants consistently highlighted the practical value of these sessions:

> **"I really liked how practical and thought-provoking the session was. It gave me time to reflect on how a rights-based approach can be meaningfully embedded, not just talked about."**
>
> ***Together training attendee***
>
> **"Learning about the children's human rights approach and discussing the case studies allowed me to reflect on how my organisation is performing and where we can improve."**
>
> ***Together training attendee***

Our training programme frequently acted as a gateway into deeper engagement with Together, with organisations returning for further training, joining groups and networks, and commissioning consultancy support to advance their own implementation journeys.



Our consultancy offer continued to grow. During the year we delivered projects with Alcohol Focus Scotland, Qualifications Scotland and Social Bite, providing tailored support on embedding children's rights into policy, practice, participation and organisational culture.

> **"We wanted to work with Together because of its respected role as a membership organisation bringing together people with an interest in children's rights, alongside its expertise in the implementation of the United Nations Convention on the Rights of the Child (UNCRC)."**
>
> **"Throughout the project, the Together team brought a huge amount of knowledge, enthusiasm and care to the work. They engaged thoughtfully and diligently with the subject matter and worked collaboratively with our team at every stage. The result was work of an exceptionally high standard that not only strengthened the immediate project outcomes but also helped lay the foundations for future advocacy and practical action to advance children's rights in Scotland."**
>
> ***Alcohol Focus Scotland***
>
> **"The session provided valuable insight into how we can meaningfully integrate children's rights into our culture, policies, and day-to-day decision-making. It was particularly helpful in illustrating how the principles of the UNCRC can move beyond legislation and shape how we work with and for children and young people."**
>
> ***Qualifications Scotland***

We also continued to connect members with academic expertise through our partnerships with universities and our role as co-founder of the Observatory of Children's Human Rights Scotland. We co-delivered the LLM Human Rights Clinic (Edinburgh University) which explored access to justice for babies across 12 jurisdictions. We also connected members with MSc Childhood Studies students (Edinburgh University), enabling them to explore rights issues that members may otherwise have lacked capacity for.

In June 2025, we were awarded continued hosting of the Scottish Government's Children's Rights Skills and Knowledge Framework. During the year the Framework was accessed more than 5,400 times, helping workers across Scotland build their confidence and understanding of children's rights in practice.

Recognising that not all members can attend training or meetings, we introduced member-exclusive learning mailings, offering accessible introductions to key topics alongside practical resources and further reading:



"We have used the resources as a tool to go back to as we implement what taking a children's human rights-based approach means for the specifics of our organisation."

Imaginate

We celebrated our members through a dedicated Membership May campaign, showcasing member stories and achievements across our communications channels. New members who joined during May were entered into a draw for a free training place, won by Forth Valley Rape Crisis Centre. Following positive feedback, we plan to build on the campaign in future years to further strengthen connections across our membership.

Membership remained at the heart of this work. Through our training, resources, networks and policy updates, we continued to support organisations at every stage of their children's rights journey.



What did members say?

"It is really valuable to be part of a community where we all come together to advocate for children and young people in Scotland. It is extremely helpful to have an organisation in Scotland like Together who have the skills and knowledge about Children's Rights that you can go to for information and advice."

Carers Trust Scotland

"I've connected with Together in many ways over the years and always found them to be a fount of knowledge and expertise on children's rights. At the moment I am a member of their UNCRC Implementation Strategy Group and it is an excellent way to keep up to date with developments – not just from the Scottish Government and public bodies, but also in terms of the key challenges and successes experienced by Together's other members on our shared journey to embed children's rights in Scotland."

Parenting Across Scotland

"The information we receive from Together through newsletters, training sessions and the Implementation Strategy Group is invaluable for our work. It keeps us up to date with developments and lets us have a wealth of reliable and accurate information about children's rights."

Families Outside

Priority 2: Holding power to account

What have babies, children and young people said?

Children and young people have told us that knowing about their rights is only the first step. They need ways to raise concerns, be taken seriously, and see change happen when things go wrong. They want adults, schools and public bodies to listen and act, so that rights are not just taught but protected in practice.

Children and young people whose experiences were shared through case studies in our State of Children's Rights Report 2026 said:

"If I could speak to the people in charge of the justice system, I'd ask them to really think about the victims. The system can be scary and damaging, especially for young people. We need to be heard, supported, and treated with care. We're not adults yet, and the process needs to reflect that. Please listen to our voices – we matter."

Evangeline, Young person, Bairns Hoose case study, Children First

"It's very important being able to talk to someone, it makes you brighter on the inside and on the outside."

Young person, Grow Your Own Routes Case study, Circle Scotland and Scottish Families Affected by Alcohol and Drugs

"Sometimes we get asked but not always listened to. This time I was listened to."

PLUS (Forth Valley) case study

What did we do?

Scrutiny and accountability



Children and young people have told us that rights only become meaningful when there are systems in place to monitor progress, challenge failures and drive improvement. This year, Together continued to support members – and the babies, children and young people they support – to hold decision-makers to account locally, nationally and internationally.

At the heart of this work was our #RightsOnTrack campaign, which continued to track Scotland's progress in implementing recommendations made by the UN Committee on the Rights of the Child and tackling other priority children's rights issues. Evidence gathered from members and wider stakeholders through the campaign and our Implementation Strategy Group, informed our engagement with the Scottish Government's List of Potential Children's Rights Issues, helping to identify emerging concerns including the impact of Long Covid, implications of the UK Supreme Court ruling on the definition of a woman, access to creative play, and the need for a consistent legal definition of criminal exploitation.

A key strand of our work focused on ensuring that the promise of UNCRC incorporation reaches as many children as possible. Working closely with members, we led the development of a Children's Rights Manifesto ahead of the 2026 Scottish Parliament elections and advocated for both new and existing legislation to be brought within the scope of the UNCRC (Incorporation) (Scotland) Act 2024. This included supporting targeted member engagement around the Religious Observance Bill and the Promise Bill, both of which included provisions drafted outwith scope.

Our members remained central to all our work. Through consultations, evidence-sharing and policy discussions, they helped identify implementation challenges and opportunities for strengthening children's rights protections across Scotland. Members helped shape briefings for MSPs, supporting parliamentarians to strengthen the children's rights focus of emerging legislation, including the Religious Observance Bill and the Restraint Bill.



We also continued to provide expert advice to the Scottish Government. This included membership of advisory groups relating to Scotland's proposed Human Rights Bill and on the review of children's care legislation. Together continued to co-chair the Children's Rights Implementation Group (CRIG) alongside the Children and Young People's Centre for Justice (CYCJ). We used learning from #RightsOnTrack to shape development of Scotland's new Human Rights Tracker, launched in March 2026, aimed at strengthening long-term monitoring, transparency and accountability for human rights commitments. We also conducted an external review of 10 Scottish Government Child Rights and Wellbeing Impact Assessments, identifying examples of promising practice and opportunities for improvement, and contributed to the development of children's rights indicators for articles 37 and 40 of the UNCRC so Scottish Government can measure the extent to which children's rights are being upheld in relation to the justice system. Learning from the latter project will be used by Scottish Government to consider whether it is feasible to extend the development of indicators to other UNCRC articles.

Our reach continued to extend beyond Scotland. Through the Rights of the Child UK (ROCK) Coalition, we continued efforts to advance children's rights implementation at UK-level. This included joint parliamentary briefings with the Child Rights Alliance for England on the Children's Wellbeing and

Schools Bill, as well as continued engagement on immigration and asylum reforms. Our Director sits on the Northern Ireland Commissioner for Children and Young People (NICCY) Incorporation Expert Advisory Group, supporting the campaign for UNCRC incorporation in Northern Ireland. She provided insight on coordinating campaigning on UNCRC incorporation, providing comments on a draft Bill and providing an insight into effective implementation. Together also contributed to discussions through our partnership with the University of Liverpool's Centre for People's Justice.

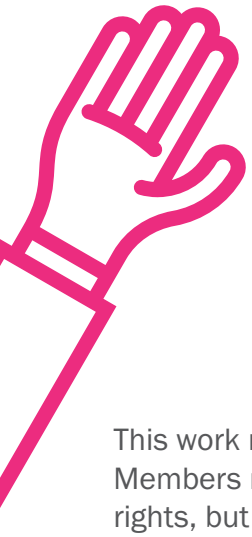
Together continued to share learning from Scotland while learning from developments internationally. We hosted a study visit from Finland's Central Union for Child Welfare, contributed to training and advocacy work in Australia, co-authored the Scotland chapter within Eurochild's 2025 Flagship Report, and supported international advocacy through Child Rights Connect. We were co-signatories of a joint statement on artificial intelligence and children's rights, led by International Telecommunication Union in partnership with the UN Committee on the Rights of the Child and other international bodies. Our Director took part in a roundtable on UNCRC incorporation convened by the Ombudsman for Children in Ireland, sharing insight into Scotland's experience. These activities enabled us to share members' experiences internationally while bringing global learning to Scotland.

Access to justice

Children and young people have told us that they need routes to remedy when their rights are breached. This year, Together continued to strengthen members' confidence and capacity to use accountability mechanisms, community action and the law to secure change.

A key part of this work was the Rights Empowered: Children's Access to Justice Project, delivered in partnership with Clan Childlaw and funded through the Independent Human Rights Fund for Scotland.

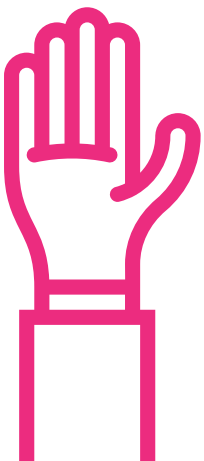
During its first year, the project established key governance and partnership structures, including systems for information sharing and stakeholder engagement, and a Strategic Litigation Group involving the Scottish Human Rights Commission and the Children and Young People's Commissioner Scotland. The project responded to 29 enquiries from members, provided legal information and signposting to children's organisations, and supported 12 children and young people affected by rights-related issues.



The project is now progressing priority workstreams identified by members, including strengthening children's participation rights in court proceedings and exploring strategic litigation opportunities relating to the use of restraint and seclusion in secure care settings. Evidence gathered through #RightsOnTrack has played an important role in identifying these issues and informing future action.

Alongside litigation-focused work, Rights Empowered seeks to build wider legal empowerment across Scotland's children's sector. During the year we developed a UNCRC Community Action Toolkit, designed to help organisations understand the UNCRC and use rights-based approaches to secure systemic change.

This work reflects an important progression in the membership journey. Members not only receive information and support to understand children's rights, but increasingly have opportunities to influence policy, challenge rights breaches, share evidence and use legal mechanisms to secure change for children and young people.



What our members say

"Being a member of Together is vital for being part of Scotland's collective advocacy to strengthen children's rights. We enjoyed being part of the UNCRC incorporation campaign and value the unwavering support from Together and its members for our campaigns, such as the Lifelong Rights Campaign. From partnership working, influencing opportunities for our members and children's rights-based political monitoring – we are stronger as part of Together."

Who Cares? Scotland

"We value the drive and focus that Together has to promote children's rights and holding authorities to account. We love working with your skilled and passionate staff as we work to ensure children across Scotland are healthy, happy and safe."

Children's Parliament

"I highly value the support received from Together Scotland staff and members in continuing to increase knowledge and understanding of the UNCRC and other related conventions and legislation."

Barnardo's Scotland

Priority 3: Leading the children's rights community

What have babies, children and young people said?

Children and young people have told us they value the people and organisations who help them understand and claim their rights. They want a strong, connected community of adults and peers who can support them to make their rights a reality.

Children and young people whose experiences were shared through our State of Children's Rights Report 2026 said:

"Young people want to work with adults. We want to make the system better together. If we work together and there are healthier conversations, then things can only improve."

Achilles, Young person, Our Hearings Our Voice Board member

"I hope that other young people are able to be better educated about serious topics and better able to get support for themselves and their loved ones."

Young person, Voices Unheard Youth Commission case study, LGBT Youth Scotland

"I like when staff listen to my ideas for games. It feels like they really hear me."

Young person, PLUS (Forth Valley) case study

> **"Children First... provided us with a lot of information beforehand to calm our nerves, a small breakout room for us to relax in on the day, and they were all-round accepting of our diverse needs."**
>
> ***Young person, Children First, Child Wellbeing and Protection in Sport case study, Children First***

What did we do?

Building sustainable alliances

This year, Together continued to strengthen Scotland's children's rights community by creating opportunities for members to connect, share expertise and learn from one another.

Building on the success of our Implementation Strategy Group and wider member networks, we introduced a new Community of Practice model. Together's Communities of Practice create spaces for members to come together and develop their practice relating to a specific children's rights theme or topic. Every Community of Practice is co-facilitated with a Together member; Together brings the children's rights knowledge and the member will bring thematic knowledge. Our first Community of Practice is focusing on children's rights and the UK Supreme Court ruling on the definition of a woman. In future we hope to host Communities of Practice on babies' rights and children living in poverty.

This new model reflects the value of Together's membership alliance: bringing organisations together around shared challenges and supporting them to develop practical solutions informed by a children's human rights approach. By creating spaces for members to learn from one another, we are strengthening collective capacity across Scotland and helping to ensure that children's rights remain at the centre of policy and practice.



Ensuring our own resilience

To continue leading the children's rights community, we must also ensure that Together remains resilient and sustainable.

During 2025-26 we finalised a new five-year Fundraising Strategy focused on four objectives:

- Developing vision-aligned fundraising activity
- Enhancing fundraising delivery and governance capacity
- Diversifying income streams
- Growing sustainable and predictable income.

The strategy builds on significant progress already made to diversify our funding base. Alongside trust and foundation grants, membership income, training and consultancy activity are becoming increasingly important sources of unrestricted funding. Our growing consultancy and training programmes have not only helped organisations strengthen their children's rights practice but have also contributed to Together's long-term sustainability.

We also continued to explore new income streams through corporate partnerships, community fundraising and digital campaigns. A new partnership with Dentons generated £4,500 in donations during the year and strengthened engagement with supporters beyond our traditional funding sources.



Alongside financial sustainability, we invested in organisational resilience. In August 2025 we achieved Cyber Essentials accreditation, further strengthening our governance and information security arrangements.

Following a period of significant organisational growth, unrestricted reserves had previously fallen below the level required by the organisation's reserves policy, which aims to maintain reserves equivalent to a minimum of three months' operating expenditure.

During 2025-26, Together successfully achieved this objective, increasing unrestricted reserves to the target level and strengthening its overall financial position. This was reflected in a surplus of £30,834 for the year, compared with a deficit of £17,817 in 2024-25. The improved position reflects a deliberate focus on financial sustainability and prudent resource management.

Throughout the year, our members remained central to this work. The strength of Together comes not only from its staff and trustees, but from the expertise, commitment and collaboration of the organisations and individuals that make up our alliance. As we continue implementing our Strategic Plan, maintaining a strong and connected membership will remain essential to achieving lasting change for babies, children and young people across Scotland.

What our members say

"Being a member of Together means that you are never on your own when thinking about our children's rights work - we know that there is always someone to advise, signpost or listen. Together really practice what they preach in terms of how they communicate with members, and the opportunities that they provide."

Aberlour Children's Charity

"I really value being a member of Together, I've learnt a lot about children's rights. I think a big part of this is how approachable, responsive and friendly the Together team is. I can see a human rights culture embedded in the way Together works which creates credibility and trust with us as members and enables us to connect with other members too."

Scottish Independent Advocacy Alliance

"We enjoy being connected as a member of Together, as we value the leadership that you provide for advancing the rights of babies, children and young people in Scotland."

Befriending Networks



Looking ahead

Two years on from the commencement of the UNCRC (Incorporation) (Scotland) Act 2024, Scotland is now firmly in the implementation phase. The challenge ahead is to ensure children's rights are consistently realised in the everyday experiences of babies, children and young people in Scotland, across all aspects of their lives

Over the coming year, we will continue supporting members to embed children's rights in policy and practice through training, consultancy, Communities of Practice, the Children's Rights Skills and Knowledge Framework, and opportunities for shared learning. We will build on our #RightsOnTrack programme to monitor progress, hold decision-makers to account and continue advocating for the fullest possible reach of the UNCRC Act, including addressing the challenges posed by the scope of the Act.

Through our Rights Empowered partnership with Clan Childlaw, we will continue to strengthen access to justice by supporting members to use community action and strategic litigation to address systemic rights issues. We look forward to supporting members to use our UNCRC Community Action Toolkit to help them uphold children's rights.

At the same time, we will continue strengthening Together's resilience through sustainable funding, diversified income and investment in our capacity. Most importantly, we will continue listening to babies, children and young people and working alongside our members to turn their rights into reality. The expertise, collaboration and commitment of our membership remain central to achieving lasting change across Scotland.



Advocacy work with 54 Reasons in Australia

Independent Examiner's Report & Finances

Basis of Independent Examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission and is 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 seeking explanations from you as trustees concerning any such matters.The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

In connection with 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 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Philip Duncan
5 James Bell Wynd
Monifieth
Dundee
DD5 4NE

Charity Statement of Financial Activities

(including income and expenditure account)
for year ending 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Income:					
Charitable activities	15	21,063	393,868	414,931	398,042
Donations	16	33,816		33,816	22,091
Investment Income	17	16	0	16	20
Total income:		**54,895**	**393,868**	**448,763**	**420,153**
Expenditure:					
Charitable activities	18, 20	23,952	393,868	417,820	437,873
Governance costs	19	109	0	109	97
Total expenditure:		**24,061**	**393,868**	**417,929**	**437,970**
Net income/ (expenditure) and net movement in funds for the year		**30,834**	**0**	**30,834**	**(17,817)**
Reconciliation of funds					
Total funds brought forward		77,111	0	77,111	94,928
Total funds carried forward		**107,945**	**0**	**107,945**	**77,111**

Balance Sheet as at 31st March 2026

	Note	2026 £	2025 £
Fixed Assets			
Tangible fixed assets		0	0
Total		**0**	**0**
Current Assets			
Debtors	23	55,144	53,042
Cash in bank and in hand		85,144	39,872
Total		**140,288**	**92,914**
Creditors: amounts falling due within one year	24	**32,343**	**15,803**
Net Current Assets		**107,945**	**77,111**
Total Net Assets		**107,945**	**77,111**
Funds			
Restricted funds		0	0
Unrestricted funds		107,945	77,111
Total Funds		**107,945**	**77,111**

Notes on the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2. Basis of preparation

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ("FRS 102") (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', effective 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Together meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

3. Preparation of the accounts on an ongoing concern basis

The Trustees have prepared these financial statements on the assessment that Together (Scottish Alliance for Children's Rights) is a going concern. There are no material uncertainties of which the trustees are aware that ought to be disclosed in relation to this assessment.

4. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

5. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of Together's (Scottish Alliance for Children's Rights) work.

6. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required, and the amount of the obligation can be measured reliably. Costs of raising funds comprise the costs of staff time involved in applying for grants from statutory and trust funding sources, as well as meeting the monitoring and reporting requirements in relation to funds secured. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of all activities undertaken by Together (Scottish Alliance for Children's Rights) which promote the UN Convention on the Rights of Child and monitor its implementation across Scotland, including policy, membership and events and their associated support costs.

- Other expenditure represents those items not falling into any other heading.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

7. Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include some finance, personnel (including volunteers) and payroll costs which support Together (Scottish Alliance for Children's Rights) overall activities. Support costs have been detailed in note 17.

8. Debtors

Debtors are recognised at the settlement amount due after any discount offered.

9. Cash in bank and in hand

Cash in bank and in hand includes petty cash and the cash balance of Together's deposit bank account.

10. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in a transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount allowing for any discounts due.

11. Pensions

Together (Scottish Alliance for Children's Rights) had a staging date of 1st February 2017 to meet the automatic enrolment requirements of the Pensions Act 2008. The Finance Subgroup, with agreement of the Board of Trustees, has opted to use NEST (National Employment Savings Trust) as its automatic enrolment pension provider. A defined contribution scheme with NEST has been in place from 1st February 2017 and is open to all staff. The NEST pension scheme operates in line with Government legislation and employer contributions will match at least the minimum levels stipulated by the Government. During the employee's term of employment, Together (Scottish Alliance for Children's Rights) will contribute 6% of basic salary each month to the NEST pension or other qualifying pension scheme that the employee may have.

12. Legal status of the charity

Together (Scottish Alliance for Children's Rights) is a Scottish Charitable Incorporated Organisation and has no share capital. The members of the Together have no liability to pay any sums to help to meet the debts (or other liabilities) of the organisation if it is wound up; accordingly, if Together is unable to meet its debts, the members will not be held responsible.

13. Reserves

Trustees remain mindful of the financial challenges facing the voluntary sector, including increasing employment-related costs and the planned conclusion of key funding programmes, particularly Elevate Great funding, which is due to end after 2028-29. In response, trustees reviewed the organisation's reserves strategy to ensure it remains appropriate for a changing funding environment.

As a result, trustees have agreed a medium-term objective of maintaining the minimum three months' operating reserves while building an additional contingency reserve of £20,000. This approach will strengthen organisational resilience, support long-term sustainability and help ensure that Together can continue meeting its commitments to staff, members, partners and stakeholders.

14. Restatement

Due to changing business needs, Together considers income from consultation work and services to the membership as income from charitable activities, note 14. In previous years, this was considered under note 15 income from donations. The accounts for 2024-2025 have been restated to reflect this change.

15. Income from charitable activities

The income from charitable activities was £414,931 (2024-25: £398,042). Of this, £393,868 (2024-25: £384,991) was restricted and £21,063 was unrestricted (2024-25: £13,051). Together is particularly grateful for the ongoing support of the Scottish Government's Education and Justice/ Children and Families/Child Rights, Protection and Justice Department, the Children & Young People's Early Intervention Fund and Elevate Great which provide core funding for its activities.

Charitable activities income	2025-26 (£)	2024-25 (£)	Notes
Corra Foundation: Children & Young People's Early Intervention Fund	50,925	50,925	Project funding towards the Policy & Communications Officer and the Business Support Officer posts
Corra Foundation: Human Rights Fund	6,828	1,695	Project funding for partnership with Clan Childlaw
Elevate Great – Early Years	100,363	100,281	Core funding with a focus on babies and early years
Elevate Great – Rights of the Child UK	0	35,602	Project funding for Rights of the Child UK
Scottish Government (Core)	182,000	182,000	Core funding from the Education and Justice/Children and Families/ Child Rights, Protection and Justice Department
Scottish Government (Skills and Knowledge Framework)	28,752	14,488	Project funding for the development of a Children's Rights Skills and Knowledge Framework to support the UNCRC implementation programme
Three Guineas Trust	25,000	0	Project funding to lead a community of practice
Children in Wales	250	0	Rights Jenga
Consultancy	14,483	11,732	Income from in-house consultancy
Eurochild	0	284	Travel reimbursement for conference
Training courses	6,030	785	Income from in-house training courses
University of Liverpool	300	0	Speaker fees
Youthlink	0	250	Speaker fees for conference
Total	**414,931**	**398,042**	

16. Income from donations

The income from donations was £33,816 (2024-25: £22,091). Of this, £33,816 was unrestricted (2024-25: £22,091).

Donations	2025-26 (£)	2024-25 (£)	Notes
Membership donations	24,265	22,034	Unrestricted income
Charities Trust	357	0	Unrestricted trust income
Fundraising	4,944	0	Fundraising by Together staff and others
Individuals	0	35	Contributions from staff and trustees towards trustee gifts
JRS Knowhow	0	22	Reimbursement for IT costs
Russell Trust	1,000	0	Unrestricted trust income
Stafford Trust	3,250	0	Unrestricted trust income
Total	**33,816**	**22,091**	

Together (Scottish Alliance for Children's Rights) benefits enormously from the ongoing commitment and enthusiastic support of its many Trustees and our dedicated Finance Volunteer who has supported our work for many years. More detail of their work is given in our annual report. In accordance with accounting standards, the economic contribution of these volunteers is not measured in the accounts.

17. Investment income

Other income	2025-26 (£)	2024-25 (£)	Notes
Bank interest	16	20	Income from bank account
Total	**16**	**20**	

18. Analysis of expenditure on charitable activities

Expenditure on charitable activities was £417,820 (2024-25: £437,873). Of this, £23,952 was unrestricted (2024-25: £52,882) and £393,868 was restricted (2024-25: £384,991).

Expenditure	2025-26 (£)	2024-25 (£)	Notes
Marketing & promotion	16,278	4,580	Includes website, printing of reports, and merchandise. Increased costs in 2025/2026 are due to upgrades to our website security
Office costs	5,822	10,340	Includes rent, registered address, telephone, stationery, postage, and IT equipment and furniture for all staff
Professional fees	1,873	1,886	Includes all staff travel and subsistence

Expenditure	2025-26 (£)	2024-25 (£)	Notes
Travel	3,920	5,835	Includes all staff travel and subsistence
Events	8,582	17,162	Includes speaker fees, venues and refreshments for project related events, including remuneration of children and partners and accessibility tools
Staff costs & consultancy	355,766	375,306	Includes salaries, employer's NI and pension, and working from home allowance, and consultancy charges
Support costs	25,579	22,764	Includes IT subscriptions, IT support, HR support service, payroll, recruitment, training, bank charges, subscriptions and volunteer expenses
Total	**417,820**	**437,873**	

19. Analysis of expenditure on governance

Expenditure on governance costs was £109 (2024-25: £97). Of this, £109 was unrestricted (2024-25: £97) and £nil was restricted (2024-25: £nil).

This comprised of the following costs:

Expenditure	2025-26 (£)	2024-25 (£)	Notes
Trustee travel expenses	109	97	Travel to trustee and subgroup meetings
Total	**109**	**97**	

No remuneration was paid to Trustees during the year. Throughout the year, online conferencing has kept Trustee expenses to a minimum.

20. Analysis of expenditure on staff

Expenditure on staffing was £355,766 (2024-25: £375,306). Of this, £19,971 was unrestricted (2024-25: £47,006) and £335,795 was restricted (2024-25: £328,300).

This comprised of the following costs:

Expenditure	2025-26 (£)	2024-25 (£)	Notes
Salaries & consultancy	314,772	329,751	Includes consultancy, working from home (WFH) allowance, and statutory maternity pay
Employer National Insurance	23,229	25,247	

Expenditure	2025-26 (£)	2024-25 (£)	Notes
Pension	17,765	20,308	
Total	**355,766**	**375,306**	

No employees had emoluments in excess of £60,000 (2024-25: nil).

21. Staff numbers

The average monthly number of full-time equivalent employees (including paid interns) during the year was 9.4 (2024-25: 8.7). The average staff number includes one postholder on secondment whose salary costs were fully reimbursed, and a period of maternity leave during which both the postholder and maternity cover were employed.

22. Corporation taxation

Together (Scottish Alliance for Children's Rights) is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

23. Debtors

Debtor	2025-26 (£)	2024-25 (£)	Notes
Scottish Government (Skills and Knowledge Framework)	6,244	0	
Scottish Government (Core)	45,500	45,500	
Skills Development Scotland	0	2,805	
Prepayments	3,400	4,737	
Total	**55,144**	**53,042**	

24. Creditors: amounts falling due within one year

Creditor	2025-26 (£)	2024-25 (£)	Notes
Mastercard	0	498	
NEST pension	2,117	2,080	
Other liabilities	11,872	0	Early payment of consultancy and training work to be completed in 2026-27
PAYE	10,155	9,226	
Trade Creditors	8,199	3,999	
Total	**32,343**	**15,803**	



together

Scottish Alliance for Children's Rights

The Melting Pot
15 Calton Road
Edinburgh
EH8 8DL

www.togetherscotland.org.uk
Follow us at: @together_sacr
info@togetherscotland.org.uk
0131 5101 565

Charity registration no: SCO29403