Worker Support Centre
(A company limited by guarantee)

Report and Financial Statements

Year ending 31 March 2026

Charity number: SC053177
Company number: SC757188

Worker Support Centre

Report of the trustees for the period ending 31 March 2026

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2026 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply 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).

The Worker Support Centre (WSC) was incorporated as a Community Interest Company on 31 January 2023. On 11 March 2024 the company converted to a company limited by guarantee and registered charity with the Office of the Scottish Charity Regulator, OSCR, SCO53177.

Our vision, mission and objectives:

The WSC seeks a world where all workers – temporary or more permanent - are treated with respect and dignity and where there is zero tolerance of labour abuse and exploitation.

Our mission is to empower marginalised and isolated workers to secure and advance their workplace rights, by undertaking support, advice, solidarity and worker-led policy advocacy.

To achieve this vision and mission WSC will meet the following objectives

1. Ensure that marginalised and isolated workers are supported, informed and signposted to the help they need so that their human rights are upheld.

2. Work together with marginalised and isolated workers to claim spaces for power and representation in decision making at a workplace, local and national level.

3. Build the field of knowledge about marginalised and isolated workers and their experiences to influence the local and national debate on worker treatment and to secure evidence-based policy.

4. Ensure that marginalised and isolated workers are represented and have a voice in WSC organisational structure at all levels.

Achievements and performance

2025 was a year of growth, deepened impact and worker-led change for WSC. Guided by our belief that everyone should be safe, valued and respected at work, **we expanded our team, opened a new office in Perth, Scotland, strengthened our outreach and launched a new website.** Most importantly, we **broadened our reach** to work alongside the people who keep Scotland's social care system running and who pick the vegetables and berries we eat.

Across social care and seasonal agriculture, **we supported hundreds of people** facing exploitation, insecurity and discrimination linked to the UK's tied and temporary visa systems. Through our **unique Five-Step Early Exploitation Prevention Model**, which combines support, information, power, enforcement and policy change, we partnered with workers to secure immediate remedies and create long term change.

We also started **partnering with people working in social care** on the Health and Care Worker visa. We **supported 47 workers**, many of whom faced job uncertainty and hardship when their employers and visa sponsors lost their licenses.

The people we met described long hours, unpaid travel time, racism, fear of disciplinary action, and the constant threat of losing their job and immigration status. Together, **they influenced a targeted support package** for displaced care workers by sharing their experiences with the Scottish Parliament and Scottish Government.

In seasonal agriculture, **we supported 550 people** through our casework. Many workers still face fear, discrimination and retaliation, but they still came together in larger numbers than ever before at our Worker Power gatherings to strategise and organise. Their **top priorities were improving workplaces across Scotland**, including on pay, housing, health and safety and discrimination.

And their collective action did deliver change. Their evidence on wage theft led the UK Director of Labour Market Enforcement to commit to reviewing payslip practices and strengthening compliance. And for the first time, **the Scottish Government committed to introducing housing standards** for seasonal agricultural workers – a historic step towards closing a long-standing gap in protection.

Throughout 2025, **people working in social care and seasonal agriculture defined what Scotland's stated Fair Work ambitions should look like in practice**: having an effective voice without fear, real opportunity and mobility, safe and decent housing, fair pay for all hours worked, and respect free from racism and discrimination. By sharing their stories with government officials and parliamentarians through art, writing and public dialogue, workers are giving Scotland's decision-makers a new understanding of the essential work that they do.

By investing in our staff's expertise, forging new partnerships and community connections, and opening our new office, **we have improved our ability to listen, respond and organise.** But our greatest strength is the trust people working across Scotland place in us, and the solidarity we build together. **Change is possible. In 2025, workers proved it.**

A year in key achievements:

Policy change: WSC's policy advocacy in partnership with seasonal agricultural workers, contributed directly to the Scottish Government announcement in November 2025 that they will introduce regulatory standards for tied worker housing for the first time, and in doing so setting a global precedent on protections.

Improving enforcement: In 2024 and 2025, WSC documented widespread underpayment of workers in seasonal agriculture and shared the evidence (via anonymised and confidential briefings) with the UK Government, the UK Director of Labour Market Enforcement (DLME) and the Low Pay Commission (LPC). This contributed to the DLME's commitments to review the situation and informed policy recommendations of the LPC

Tackling health and safety risks: In 2025 WSC supported 8 workers to progress cases in relation to significant and life altering workplace injuries; escalated concerns to 10 enforcement authorities; and engaged with the Scottish Government to clarify worker entitlement to access healthcare.

Preventing health and care worker destitution: For workers on the Health Care Worker Visa, the revocation of their visa sponsor license can lead to unemployment and increase the risk of destitution and exploitation. In 2025, WSC's collected evidence contributed to the Scottish Government's recent support package for displaced care workers. We have since been asked by government officials to provide evidence grounded in displaced workers' lived experience, highlighting where various support packages do not align with real needs. WSC direct support to displaced workers from July-December 2025, led to 13 displaced workers finding new employment.

Lived experience leadership: WSC embeds the lived experience of people on restrictive visa statuses across our staff team and Board. The majority of staff and Board have direct experience of the immigration system, strengthening trust in our model and grounding our work in lived reality.

WSC 's 2025 in numbers

- 5 new team members
- 1 new office
- 13 languages now spoken by WSC staff
- 47 people supported in social care
- 9 Worker Power events organised for care workers
- 9 care and agricultural workers supported to meet 2 Scottish parliamentary committees
- 22 meet and greet sessions organised for seasonal farm workers
- 640 workers received information about our services
- 550 people supported through our seasonal agriculture casework.
- 11 worker power events organised for farm workers
- 20 reports submitted to enforcement authorities
- 12 meetings held with UK government departmental officials
- 16 meetings attended with Scottish Government officials
- 1 meeting held with Scotland's First Minister to discuss workers, key issues

What people say about our work:

"They are fantastic at empowering people and ensuring that the room is not just a bunch of 'professionals [...] They are a model for how you involve people in organisations. They don't see including seasonal workers in the room as a big thing. Having people with lived experience in front of politicians is always much more powerful." (Parliamentary stakeholder, December 2025)

"I really appreciate for being supportive in 2025.God bless you. Thanks a lot" (Social care worker, January 2026)

When you are alone it leads to depression, but when you think with others you reach a solution" Care worker, January 2026

"NGOs [non-governmental organisations] operating in this sector such as the Worker Support Centre (funded by the Scottish Government) have done excellent work to support workers and to ensure

there is a better informed picture of worker welfare." (United Kingdom Labour Market Enforcement Annual Report 2023 to 2025, 2025,17)

"Thanks to your hard work, because if I hadn't met you, I probably wouldn't have become interested in protecting workers' rights." (seasonal agricultural worker, April 2025)

Direct support and advocacy

Care work:

47 care workers on the Health and Care Worker visa contacted our casework service to receive worker-led support, advice and information. Here are some key issues WSC supported them on during 2025:

38 workers sought support to find new employment following their sponsor's licence being revoked by the Home Office. Workers described a range of problems with finding a new job, including employers' preference for drivers with own cars, long probation periods, gender-related barriers, tight immigration timeframes, low awareness of displaced workers' situation, and lack of employability support. **13 workers have now found a new sponsor with WSC help**, and workers have shared their key barriers with Scottish Government officials to inform future support provisions.

9 people sought our support with other issues, including relocation, disciplinary measures or finding alternative employment due to unbearable working conditions. Key concerns included long shifts with unpaid travel time and insufficient breaks, inadequate hours or income. These constitute breaches of both contractual provisions and UK immigration rules.

Agricultural work

We also supported 550 seasonal farm workers, on the UK Seasonal Worker visa, with casework both led by and focused on workers' needs. We supported people facing the following issues:

<u>A culture of fear and discrimination</u>
We're seeing an established culture of fear from previous years, with **60 workers reporting discrimination and almost all saying they were scared at work.**

This included being referred to by a number rather than their name, being shouted and sworn at, harassed by farm management and supervisors for speaking their native language, taking toilet breaks, or being unable to meet physically demanding targets.

Workers feared reporting problems, making mistakes, needing healthcare, using too much fuel to heat their caravans, and not meeting high picking targets. This fear creeps into workplace relationships, with many people looking over their shoulder before they speak.

<u>Disciplinary issues and dismissals</u>
71 workers raised disciplinary-related issues with us, including 55 who had been dismissed by their employers. The vast majority lost their jobs on 'productivity grounds', because they had requested to move to a different workplace, or because of absences due to illness, or due to their caravan cleanliness. The latter is particularly worrying as it conflates employment and housing-related matters.

Workers were also threatened with dismissals or punished for raising issues, including by being denied work for days which effectively removes income, and being warned not to contact WSC.

Unfair pay
118 workers raised issues related to pay, including unpaid time spent moving between fields, or collecting equipment and speaking to supervisors. People also reported complicated payslips that did not match their own records, enforced holiday where work was unavailable and not being paid the mandatory 32 hours per week.

Squalid housing and injuries
Most seasonal farm workers live in housing provided by their employer. For many, this means sharing an old caravan with up to five other workers. In 2025, people were charged up to £10.66 per day for a bed, which means a caravan can cost up to £1,945 per month and up to 20% of workers' wages. **79 workers told us that they were living in squalid conditions**, including freezing cold, damp, moldy and unsafe accommodation.

Health and safety
In 2025, **8 workers suffered injuries and 29 raised hazardous working conditions.** 3 who sustained injuries agreed to escalate the case to a personal injury lawyer. 1 received a large compensation for a life-changing injury sustained on a farm in 2024. While this won't change the severe impact on their life, we welcome this development and hope it will lead the way for many others seeking justice.

Solving problems
Many workers felt their only option was to try and change employers – **146 workers came to us in this situation.** Some did not know how to request a so-called transfer. Others were refused or ignored by their visa sponsor, or even penalised for asking to move.

We supported workers by:
- explaining their rights
- outlining escalation options
- providing relevant advice and information
- raising issues with their visa sponsors
- anonymously or directly reporting issues to enforcement agencies
- providing referrals to lawyers.

We're proud that 64% of all the cases reported to WSC in 2025 were fully or partially resolved.

Financial review
The charity has continued to grow during the financial year, working with new donors and increasing income to £375,668 (2025: £253,913). WSC has been able to increase staff time and recruit for new positions to support delivery increasing expenditure to £301,606 (2025: £170,756) resulting in a surplus of £74,063 (2025: £83,157).

Investment powers and policy
The charity holds all funds in a Bank of Scotland current account and a CAF current account. There are no other investments.

Reserves policy and going concern

The charity is aiming to increase its reserves to cover 3 months operating costs, estimated to be £86,000. During the year the charity was able to secure some core funding and build its unrestricted reserves, which at year end are £95,784. The trustees are pleased to meet the target, however, are mindful of the challenging grant environment..

The Trustees are confident that the organisation has a plan for fundraising in 2026-27 and will be able to continue as a going concern.

Plans for future periods

In 2026, we are increasing our Worker Power focus, strengthening workers' autonomy and leadership through our Workers Councils, so workers can keep leading our change agenda.

Throughout 2025 and early 2026 we partnered with workers to develop Roadmaps for change in their workplaces across Scotland. We will continue these conversations in 2026 with a focus on the routes to achieving these Roadmaps, identifying pathways for influence, key partners and messages workers want to share.

We will continue to provide much-needed direct support and information to Scotland's seasonal farming and social care workers. With the help of our new Policy and Participation Officer we are stepping up our work for strong labour market enforcement through high-level engagement with the new Fair Work Agency. We will seek to shape the new Scottish Government's policy agenda for welcoming and fair workplaces.

Having grown our team to include our Communications Manager and Community Engagement Officer we plan to advance our efforts to build a movement towards a world where we all feel safe, valued, and respected at work.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Worker Support 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 proper accounting records that 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 the group 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Reference and administrative details

Charity number: SC053177
Company number:SC757188
Registered Office: Unit 116, WASPS Creative Exchange, Stormont Street, Perth, PH1 5NW

Our advisers

Independent Examiner	Elaine Alsop ACA DChA FCIE	EA Independent Ltd 5 South Charlotte Street Edinburgh, EH2 4AN
Bankers	Bank of Scotland CAF Bank	PO Box 1000, BX2 1LB 25 Kings Hill Avenue, West Malling, ME19 4TA

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel Worker Support Centre: Trustees' and Directors

Trustees:
P De Lima
B Henderson (appointed 7 May 2025)
J Majewska (resigned 13 May 2026)
C McDermott
M N Pimentel
I Petkevica
C B Smith

Key Management Personnel

Executive Director:	C S Wilding
Operations Manager:	V Ragni
Senior Peer Engagement Manager:	M Permonaite

Structure, Governance and Management

Governing Document

Worker Support Centre is a company limited by guarantee governed by its Memorandum of Association dated 11 December 2023. It is registered as a charity with the Scottish Charity Regulator. The Directors are members of the charity, each of whom agrees to contribute £1 in the event of the charity winding up.

Trustee induction and training

New trustees are inducted through a meeting with management. Trustees are provided with key governance documents and OSCR guidance as part of the Trustees' Handbook.

Organisation

The trustees meet on a quarterly basis and oversee the strategic direction of the charity. The day to day operations and management are delegated to the Executive Director.

Related parties

There were no related parties in the period.

Pay policy for senior staff

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. The review includes benchmarking to similar sized charities.

Risk management

The Trustees are responsible for risk management and discuss risk at each meeting. The risk register has identified cyber security and systems as a key risk and are working on training staff and developing IT systems to manage this risk.

By order of the board of trustees

Cameron Wong McDermott

(Chair)

9 September 2026

INDEPENDENT EXAMINERS'S REPORT TO THE TRUSTEES OF WORKER SUPPORT CENTRE

I report on the accounts of the Worker Support Centre for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.
Respective responsibilities of Trustees and Examiner

The Trustees (who are the directors of the charitable company for the purposes of company law) 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. The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 a 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

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 and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 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.

Elaine Alsop ACA DChA FCIE
EA Independent Ltd
5 South Charlotte Street
Edinburgh, EH2 4AN
DATE 11 September 2026

Charity Statement of Financial Activities (including income and expenditure account) for the year ending 31 March 2026

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
		£	£	£	£
Income:					
Income from charitable activities	3	88,648	286,786	375,434	253,913
Investment income	4	234	-	234	-
Total income		88,882	286,786	375,668	253,913
Expenditure					
Expenditure on charitable activities:					
Operation of worker support centre	5	24,671	276,934	301,605	170,756
Total expenditure		24,671	276,934	301,605	170,756
Net income and net movement in funds for the year		64,211	9,852	74,063	83,157
Brought forward funds		31,573	66,537	98,110	14,953
Total funds carried forward		95,784	76,389	172,173	98,110

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Balance Sheet as at 31 March 2026

	Note	2026	2025
		£	£
Current assets			
Cash at bank and in hand		182,248	101,977
Debtors	11	1,230	3,500
Total Current Assets		**183,478**	105,477
Liabilities			
Creditors falling due within one year	12	(11,305)	(7,367)
Net Current assets		**172,173**	98,110
Net assets		**172,173**	98,110
The funds of the charity:			
Unrestricted income funds	13	95,784	31,573
Restricted income funds	13	76,389	66,537
Total charity funds		**172,173**	98,110

For the financial period ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2026 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes at pages 14 to 21 form part of these accounts

Signed
Cameron Wong McDermott, Chair of trustees on behalf of the trustees Approved by the trustees on 9th September 2026

Statement of Cash Flows and Consolidated Statement of Cash Flows for year ending 31 March 2026

	2026	2025
	£	£
Net cash flows from operating activities:		
Net income for the reporting period as per the statement of financial activities	74,063	83,157
Decrease/(increase) in debtors	2,270	(3,500)
Increase in creditors	3,938	1,680
Net cash provided by operating activities and change in reporting period	80,271	81,337
Cash and cash equivalents at the beginning of the reporting period	101,977	20,640
Cash and cash equivalents at the end of the reporting period	182,248	101,977

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:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Worker Support Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

e) 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.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

g) 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. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of running the support centre

and the 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.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. These costs have been allocated to expenditure on charitable activities.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

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

l) Pensions

The charity makes contributions to a defined contribution scheme in line with the auto-enrolment requirements.

2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3 Income from Charitable Activities

Grants and donations	2026 £	2025 £
Scottish Government	74,045	73,500
Allen Lane Foundation	-	7,500
Joseph Rowntree Charitable Trust	63,061	61,745
Farming the Future	-	25,412
The Robertson Trust	128,000	78,000
Global Alliance Against Traffic in Women	11,456	
National Lottery Awards for All	19,822	
Unbound Philanthropy	8,500	
Strategic Legal Fund	9,903	
Legal Education Foundation	55,000	
Individual giving and other donations	2,741	7,756
Total donations	372,528	253,913
Contract income	2,906	-
Total income from charitable activities	375,434	253,913

The income from donations was £372,528 (2025: £253,913) of which £286,786 (2025: £218,157) was restricted and £85,742 (2025: £35,756).

4 Investment income

	2026 £	2025 £
Bank interest	234	-

5 Analysis of expenditure on charitable activities

	Fundraising costs	Running cost of support centre	Support costs	2026 Total	2025 Total
		£	£	£	£
Salaries and benefits	-	207,988		207,988	122,535
Direct costs	2,400	24,334		26,734	27,106
Consultancy	-	25,460		25,460	3,300
Finance support	-		6,719	6,719	2,987
Independent Examination	-	-	1,600	1,600	-
IT and website	-	-	10,792	10,792	3,961
HR support	-	-	6,496	6,496	4,151
General overheads	-	-	15,816	15,816	6,716
Total	2,400	257,782	41,423	301,605	170,756

Expenditure on charitable activities was £301,605 (2025: £170,756) of which £276,934 (2025: £166,573) was restricted and £24,671 (2025: £4,183).

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2026	2025
	£	£
Salaries and wages	188,946	113,329
Social security costs	12,379	5,830
Pension costs	6,663	3,376
	207,988	122,535

No employees had employee benefits in excess of £60,000

The key management personnel comprise the Executive Director, Operations Manager and Senior Peer Engagement Manager of Worker Support Centre. The total employee benefits of the key management personnel were £112,858 (2025:£81,469).

7 Staff Numbers

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was 5 (2025: 3).

8 Related party transactions

C Wilding received £2950 in payment as an advisor to the charity in the period 1st to 30th April 2025.

No trustees received any payment in 2026 (2025: £Nil).

9 Government Grants

Income from government grants comprises a grant from the Scottish Government to support the operation of the Worker Support Centre.

10 Corporation Taxation

The charity 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 objects.

11 Debtors

	2026	2025
	£	£
Trade debtors	1,230	3,500

12 Creditors: amounts falling due within one year

	2026	2025£
	£	
Trade creditors	3,507	4,510
Accruals	1,600	-
Taxation and social security	4,977	2,822
Other creditors	1,221	35
	11,305	7,367

13 Analysis of charitable funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balances at 31 March 2026 are represented by:			
Current Assets	107,089	76,389	183,478
Creditors: amounts falling due within one year	(11,305)	-	(11,305)
	95,784	76,389	172,173

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Funds balances at 31 March 2025 are represented by:			
Current Assets	38,940	66,537	105,477
Creditors: amounts falling due within one year	(7,367)	-	(7,367)
	31,573	66,537	98,110

. 13 Movement in funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Current year	Balance at 01-Apr 2025	Incoming resources	Resources expended	Transfer	Balance at 31-Mar 2026
Restricted funds	£	£	£		£
Scottish Government	-	74,045	(74,045)		-
Allen Lane Foundation	4,387	-	(4,387)		-
Joseph Rowntree Charitable Foundation	1,806	63,061	(64,867)		-
Farming the Future	12,673		(12,673)		
The Robertson Trust	47,671	100,000	(86,347)	(500)	60,824
Strategic Legal	-	9,903	(9,903)	-	-
Unbound Philanthropy	-	8,500	(8,500)	-	2,126
National Lottery Awards for All	-	19,822	(8,383)	-	11,439
Global Alliance Against Traffic in Women	-	11,456	(9,956)	(1,500)	-
Emergency Fund				2,000	2,000
Total restricted funds	66,537	286,786	(276,934)	-	76,389
Unrestricted					
Unrestricted general fund	31,573	88,882	(24,671)	-	95,784
Total funds	98,110	375,668	(301,606)	-	172,173

Prior year	Balance at 01-Apr 2024	Incoming resources	Resources expended	Balance at 31-Mar 2025
Restricted funds	£	£	£	£
Scottish Government	14,953	73,500	(88,453)	-
Allen Lane Foundation		7,500	(3,113)	4,387
Joseph Rowntree Charitable Foundation		61,745	(59,939)	1,806
Farming the Future		25,412	(12,739)	12,673
The Robertson Trust		50,000	(2,329)	47,671
Total restricted funds	14,953	218,157	(166,573)	66,537
Unrestricted				
Unrestricted general fund	-	35,756	(4,183)	31,573

Total funds	14,953	253,913	(170,756)	98,110

The purpose of each restricted fund is as follows:

Scottish Government: this funds the WSC's operations related to outreach and support to seasonal agricultural workers.

Allen Lane Foundation: This funds WSC's work with women workers in agriculture including dedicated workshops with women workers to better understand their experiences.

Joseph Rowntree Charitable Trust: This funds WSC's Worker Power project with agricultural workers, including developing policy recommendations led by workers.

Farming the Future: This funds WSC's support to seasonal agricultural workers to develop campaigns targeted at positive changes to working conditions and treatment.

The Robertson Trust:
This funds WSC's work to support workers to advance fair work standards in both seasonal agriculture and the social care sectors.

Strategic Legal Fund:
This funded an opinion from legal counsel and WSC's related work.

Unbound Philanthropy:
This funded the development and publication of an information and documentation tool for seasonal agricultural workers and convenings at which the tool was discussed and shared with workers, lawyers, policy stakeholders, and civil society.

National Lottery Awards for All:
This funds WSC's Community Engagement Officer to work with organisations and partners across Perth and Kinross to develop a programme of activities, support and engagement with the workers with whom we partner.

Emergency Fund
This enables WSC to provide support for workers in times of urgent need.

. 14 Comparative Statement of Financial Activities

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income:					
Income from charitable activities	3	35,756	218,157	253,913	123,699
Total income		35,756	218,157	253,913	123,699
Expenditure					
Expenditure on charitable activities:					
Operation of worker support centre	4	4,183	166,573	170,756	108,746
Total expenditure		4,183	166,573	170,756	108,745
Net income and net movement in funds for the year		31,573	51,584	83,157	14,953
Brought forward funds		-	14,953	14,953	-
Total funds carried forward		31,573	66,537	98,110	14,953

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.