

Company registration number SC693269 (Scotland)

THE PROMISE SCOTLAND LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE PROMISE SCOTLAND LIMITED

COMPANY INFORMATION

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THE PROMISE SCOTLAND LIMITED

CONTENTS

	Page
Directors' report	1 - 11
Independent auditor's report	12 - 14
Income and expenditure account	15
Balance sheet	16
Notes to the financial statements	17 - 21

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Directors present their annual report and financial statements for the year ended 31 March 2025.

Introduction

At the conclusion of the Independent Care Review, it was recognised that, in order to deliver the transformational change required to keep the promise, Scotland had to think differently about delivery. An expert group was formed, which looked at a wide range of options for the best approach to implementation. The group made recommendations to Scottish Ministers about how best to take forward the unprecedented transformation demanded by the Independent Care Review and, as a result, The Promise Scotland was established in March 2021.

The Promise Scotland exists to look to the long term, addressing the systemic barriers to transformational change and supporting those in the system to address those challenges. It is committed to its own obsolescence and its independence comes from the fact that it has a single agenda – progressing the work required across Scotland to keep the promise by 2030.

The Promise Scotland's purpose is to:

- support Scotland to create the change demanded by the Independent Care Review
- monitor Scotland's progress to keep the promise.

Directors are clear that The Promise Scotland remains an essential part of the landscape. At times, it has had to disrupt 'business as usual'. It has supported the 'system' to build on what works. It has created spaces for collaboration, supported national planning and monitoring, brokered coalitions, and continues to ensure the promise remains high on the agenda as Scotland reaches the half-way point to when the promise must be kept

It has done this by building trusted relationships with people and organisations across Scotland and in doing so is able to have honest and challenging conversations with those responsible for so called 'care system', locally and nationally. Part of that involves building a supportive environment for people to lead the change required. This shaping and influencing often happens behind the scenes. But the organisation is also ensuring that there is clarity and understanding in what its role is and how it is helping to make change.

Keeping the promise is the collective responsibility of many people and organisations across Scotland. This Director's report provides a snapshot of The Promise Scotland's activities. The Promise Scotland will continue to focus on the genuinely systemic barriers, as there are others best placed to advise and challenge on practice.

The Promise Scotland will continue to ensure that, working with partners, the change delivered is faithful to the stories and testimony of the voices heard throughout the Independent Care Review.

Vision, Mission, Purpose and Values

The Promise Scotland is a non-statutory company, wholly owned by Scottish Ministers and fully funded by the Scottish Government. It exists to support and monitor efforts being made across Scotland to keep the promise made to children, families and the care experienced community in the Independent Care Review.

Scotland's vision is that the promise made to its children and families is kept by 2030— that is, that the conclusions of Scotland's Independent Care Review will be implemented in full.

The Promise Scotland's mission is to support the transformation of how Scotland cares for its children and families, ensuring that Scotland's children 'grow up loved, safe and respected so that they realise their full potential'.

The Promise Scotland's purpose is to support the change demanded by the Independent Care Review, with a commitment to its own obsolescence by 2030. Because of this, at all times it will avoid building itself into "the system."

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Values

The Promise Scotland embeds the following values in its work internally and externally:

- **Voice** is at the heart of everything The Promise Scotland does. Stories, views and experiences – of care experienced children and adults, and those working alongside them – will be honoured and engaged as part of The Promise Scotland's work.
- **Independence** – The Promise Scotland is an independent organisation with a single agenda: to keep the promise by 2030.
- **Integrity** – The Promise Scotland is straightforward, honest and transparent— both internally and externally.
- **Curiosity** – The Promise Scotland is genuinely curious, looking to understand what is working well and what is not, to overcome barriers to change and to work with others to build solutions.
- **Empathy** – The Promise Scotland is empathetic to the people it works alongside.
- **Relationships** – The Promise Scotland recognises that, ultimately, building strong, positive and respectful relationships is what matters to children, young people, families and the workforce. This will guide and inform the work of The Promise Scotland.

Role

The Promise Scotland does not deliver services directly, nor does it have any regulatory or statutory powers. Its role is to:

- **Collaborate:** work alongside those who must deliver the change the care community demanded.
- **Convene:** bring people together: to learn, join-up, solve problems, broker solutions, and clear pathways. The Promise Scotland only gets involved where it can truly make a difference.
- **Challenge:** speak truth to power in a way that recognises context and supports improvement, aligns or redirects. The Promise Scotland challenges poor practice.
- **Bridge:** support systems locally and nationally to transition to better ways of working, by identifying learning, highlighting innovative practice and being assertive about what good looks like.
- **Monitor:** support the Promise Oversight Board in its role of holding Scotland to account to *KeepThePromise. Being crystal clear about where the system needs to collectively focus its efforts.

Funding

Expenditure in 2024-25 was £2,606,052. The Promise Scotland recognises the incredibly challenging financial environment in which many organisations and individuals are currently operating. In that context, The Promise Scotland acknowledges the continuing support of the Scottish Government as the sole member and funder of the organisation. With a single source of public funding the company has a responsibility to use that funding in the most impactful way possible, ensuring that it does not duplicate or hinder the efforts of others. The Promise Scotland is committed to delivering Best Value for the funding it receives.

The biggest resource, and therefore biggest expenditure, for The Promise Scotland is its staff team. 65% of expenditure in 2024-25 was on the staff team, which numbered an average of 24 people during the year.

12% of funds were spent on direct costs for the projects outlined below. This included commissions where technical expertise was required and associates to deliver specific work. The remaining 23% covered core costs, including premises, IT and accountancy fees.

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Work of The Promise Scotland

The Promise Scotland's areas of focus for the period covered in this report are taken from two different strategic work programmes, *Focus on the Promise*, which ran up to March 2025, and *Focus on Change*, which covers the period from April 2025 onwards.

There were also a number of other core parts of the organisations work, such as providing support across Scotland, The Promise Progress Framework, Plan 24-30, Doing Data Differently, communications and policy & public affairs which have ran across the two strategic work programmes. Updates to those overarching areas have been made under each work programme.

Focus on the Promise

The full review of this strategic [work programme](#) is [here](#). It concluded in March 2025, and had four key areas of focus:

- Keeping Families Together
- Making sure children who cannot live with their family have all they need to thrive: A good childhood
- Making the Transition into adulthood: Moving on – 100 days of listening published
- Increasing opportunities: Education

Keeping Families Together

This workstream aimed to understand the barriers to change and, working with partners, to improve access to holistic, whole family support in Scotland.

The Promise Scotland is involved in helping Scotland to move to a way of working, where families are supported earlier to stay together, where it is safe to do so. The organisation is part of the Whole Family Wellbeing Fund Programme Board and Family Support Advisory Group. It works alongside the Scottish Government and local authorities to advise on the impact and development of the fund including the revised investment approach, which explores new funding streams to support local transformation. The Promise Scotland worked with Children and Young People's Improvement Collaborative to understand how learning from new approaches to supporting families can be captured and shared.

Work has also been undertaken with North Lanarkshire Council to understand more about family support in the area and what changes can be made to keep the promise and ensure a focus on preventative spend.

Making sure children who cannot live with their family have all they need to thrive: A good childhood

This workstream was divided into two strands, brothers and sisters and foster care. To help keep brothers and sisters together, The Promise Scotland has been working with partners to support, grow and better connect the Community of Practice for Siblings. The community has now grown into a nationwide network of over 100 practitioners, bringing connection and learning to support the work to keep the promise to sisters and brothers across Scotland.

The Community of Practice are working with local authority areas to develop innovative approaches to their work with siblings. Three areas have been identified:

- Housing and kinship care
- Data
- Decision making process

The Promise Scotland's role involves is supporting the local authorities through a process of co-design to improve approaches, using the Promise Design School.

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The work around foster care has focused on engagement with key stakeholders and decision makers to encourage more recognition of and investment in foster carers and progression of the Staying Together and Connected recommendations. The Promise Scotland also provided feedback to the Scottish Government on the development of the consultation on the future of foster care in Scotland, and responded to the consultation.

Making the Transition into adulthood: Moving on

The Promise Scotland partnered with Scottish Throughcare and Aftercare Forum (Staf) to develop and deliver the Moving On Change Programme. The 100 Days of Listening project engaged with over 360 moving on experts. The report, published in June 2024, provides a deep understanding of the current challenges and opportunities to improve the experience of transitioning into adulthood for those with care experience.

Follow up research was also carried out, via a survey of local authorities, which has finalised the change aims of the programme.

The analysis of what has been heard from moving on experts and of the 24 responding local authority areas is enabling the programme to support local and national systems to transition to better ways of working, by identifying learning, highlighting innovative practice and being assertive about what good looks like.

The project team is developing a number of outputs, including:

- A paper outlining the strengths and pressures in the current legislative and policy context, in relation to the promise being kept.
- An online map, to try and make the local offer to those moving on from care more accessible.
- Codesigned resources to support practice and service development locally.
- Learning outcomes for the workforce to bolster capacity for delivering on what is required for a positive move on from care.

Increasing opportunities: Education

This workstream focused on strengthening approaches to inclusion, in order to bring an end to formal and informal exclusions for care experienced learners in education settings across the country.

The workstream engaged with a number of partners, organisations and networks to understand what made a difference locally, and what can lead to national change.

The Promise Design School piloted two cohorts for Education professionals following an identified need for a more flexible delivery model, to improve practice.

Work with Dumfries and Galloway, Education Scotland and Aberdeen City resulted in the creation of resources to help raise awareness of the promise with Family Learning Workers.

Dumfries and Galloway have also restructured their children's services work in order to embed the promise across all workstreams. As part of this work, Education Scotland, The Promise Scotland and Aberdeen City Council created the Family Learning Keeping the Promise Award Pack.

The Promise Scotland, in partnership with Education Scotland, co-hosted "Do the Rights of the Many outweigh the Rights of the few?", a rights-based approach to behaviour challenges in schools. The event generated significant interest, with online and in person registrations having to be capped at just under 1000 (800 online, 150 in person.)

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Promise Scotland also worked with Neilston Primary School, attending their Cup of Tea and Stigma Free event, and writing a learning story on their work, published on The Promise Scotland website.

Plan 24-30

Plan 24-30 launched in June 2024, with The Promise Scotland team supporting Fiona Duncan, the Independent Strategic Advisor for the promise, to create a web-based planning framework, based on updates from over 100 organisations across Scotland.

Plan 24-30 organises the actions from the Independent Care Review under the five foundations of the promise, resulting in 25 themes.

Each theme sets out where Scotland needs to be by 2030. It also contains a description of where work is already underway.

Following the launch of the Plan 24-30 website, The Promise Scotland's role was to gather feedback from those working to keep the promise, improve the plan's functionality and make continuous updates across all themes.

This has involved:

- Adding animated videos to explain different sections and make Plan 24-30 easier to use.
- Added new filters to the home page, so people can navigate based on the sector they work in, or are interested to find out more
- The reports from the Independent Care Review have been added to the Downloads section, making the link between what the findings said must happen, and the Plan to make it happen
- Every theme has been edited so the sections on 'Where Scotland needs to be by 2030' link directly to the actions in The Promise Report.

The Promise Story of Progress

The Promise Story of Progress was launched in December 2024. The joint work from COSLA, The Scottish Government and The Promise Scotland, set out how Scotland will understand progress on the conclusions of the Independent Care Review. It identified three questions that need to be answered:

- How is Scotland doing in its progress towards keeping the promise?
- Does the 'care community' feel the impact of the promise being kept?
- How are organisations doing in their work to keep the promise?

To answer the question on how Scotland is doing, the partners developed the Promise Progress Framework. Published in December 2024, it provides a high-level understanding of progress at national level, by bringing together for the first time nearly 50 different streams of national data into one place. This is a significant step forwards in Scotland's ability to tell the story of progress towards keeping the promise.

Policy and Parliamentary Engagement

The Promise Scotland's policy and parliamentary work aims to retain cross party support, ensuring that effective parliamentary scrutiny takes place and commitment to keeping the promise remains.

This routinely takes place through regular meetings with MSPs, staff at the Scottish Government and the Scottish Parliament. The organisation has engaged with all parties during this period, with a view to keeping full cross party support following the 2026 elections.

The organisation is working to try to make sure the Children (Care, Care Experience and Services Planning) (Scotland) Bill is fit for purpose, so that it can do as much as possible to keep the promise. Our response to the Education, Children and Young people Committee's call for views was published in June 2025.

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Ahead of the bill being launch we did extensive ground work to advise the Scottish Government on developing policy, consultation and legislative approaches and commissioned work on what practical changes can be made to 'declutter the landscape' of care. We did not advise directly on the contents of the bill, but suggested all areas we thought needed to be considered. This included producing:

- A briefing document on all the areas The Promise Scotland believe need to be considered and discussed
- A report on current laws around the 'care system'
- A high level summary of the areas The Promise Scotland has identified potentially need change.
- A table setting out all the relevant legislation.

All these resources were published on our website.

The Promise Scotland has also responded to a number of other consultations which will help deliver the legislation change needed to keep the promise, including the call for views on the Housing (Scotland) Bill, as well as providing a briefing for Stage 3 of the Children (Care and Justice) (Scotland) Bill.

Support and Guidance to Oversight Board and Independent Strategic Advisor

The Promise Scotland provides secretariat and communications support to The Oversight Board for the promise. In February 2025, The Oversight Board launched Report THREE, with The Promise Scotland providing support to the board in creating the report, communications support for the launch resulting in significant national and local media coverage, and in hosting a parliamentary reception.

The Promise Scotland also developed a new website for the Oversight Board, to give the board it's own space and identity, and to help bring clarity of roles and responsibilities.

The organisation also provides support for Fiona Duncan, the Independent Strategic Advisor. One of the most substantial pieces of work over this period was supporting Fiona in her work to develop Plan 24-30, which launched in June 2024, and continuing to support Scotland to use it.

Support across Scotland

The support offer from The Promise Scotland involves working with local partnerships to provide the support they need to keep the promise.

The Promise Scotland co-chaired the Children's Services Planning Partnerships Strategic Leads Network. This ensures the promise is at the heart of the work of these crucial partnerships, which are responsible for planning children's and families services across Scotland.

In November 2024, The Promise Scotland launched a revised support offer for the workforce, centred around collaboration through a series of events. These included in person Promise Learning Collaboratives and Online Sessions.

Six in-person Learning Collaboratives have been held since the launch, covering each of the five foundations (with two on scaffolding). The outputs of all are published on our website.

The Promise Scotland has continued to develop and evolve the Design School offer to support the workforce to overcome problems related to the promise. A range of new downloadable resources was launched in October 2024 to increase the reach of the design school and to support practitioners with practical, easy to use resources in their local contexts.

Promise in Places

The Promise Scotland explored the potential for keeping the promise in its entirety in local places. This was a complex project with the ambition to create significant change in two local communities. Work carried out included:

- Understanding how the 'Promise in Places' workstream would fit with existing work in Scotland

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- Understanding the resource required
- Understanding the necessary conditions for change in local places.

This work produced useful learning but the Promise in Places did not achieve its original objectives, due to:

- Finding it hard to progress the work in ways that would genuinely add value and avoid duplication.
- Challenges establishing effective partnership arrangements within timescales.
- Capacity and resourcing constraints.

Local Visibility Report

The Promise Scotland was asked by the Scottish Government to bring greater visibility to the work happening across the country. In the first part of 2025, The Promise Scotland worked to create *Keeping the promise: A local perspective*. The report was published in July 2025. It provides a high-level snapshot of activity to keep the promise, drawing on relevant publicly available local data.

Communications

Halfway point

2025 marks the halfway point to when the promise needs to be kept. To mark this, The Promise Scotland developed a new section of the website to highlight positive changes local, nationally, and what The Promise Scotland had been involved in. Over the year we have worked with partners to create and publish seven new learning stories, demonstrating real impact for children and families.

Focus on Change

The strategic work programme for 2025-26, *Focus on Change*, was published at the end of March 2025. It sets out four priority areas for the 18 months ahead:

1. Plan 24-30
2. The Promise Story of Progress
3. Policy and Parliamentary Engagement -
4. Support and Guidance to Oversight Board and Independent Strategic Advisor

As with the previous strategy, work to support the workforce, helping Scotland to do data differently and our communications work continued alongside the priority areas.

Plan 24-30

Since the launch of the *Focus on Change* Strategy, The Promise Scotland's work around Plan 24-30 has focussed on updating the route maps. This involved going through all 25 route maps, and updating commitments and milestones identified since the launch.

The Promise Scotland is now developing detailed route maps that show where Scotland is at the mid-point, and what changes must happen, by when, and by who, for the promise to be kept by 2030. This work will reach another milestone in December 2025, working across each of the 25 themes to:

- Engage with stakeholders who will have a role in leading and supporting route maps
- Identify key commitments already made and in progress, with responsible organisations and target completion dates.

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- Identify as many further commitments and milestones as is possible to identify in the journey between 2024 baseline and 2030 destination.
- Surface emerging dependencies that will shape the journey within and across themes, sequenced appropriately.
- Identify responsibility for commitments and milestones at named-organisation level
- Draft a summary report of activity through 2025.

The Promise Story of Progress

Work continued to develop the Promise Story of Progress through this period.

In September 2025, The Promise Progress Framework was turned into an interactive dashboard, to make it easier for users to more easily explore the data.

The Promise Scotland has also been developing a toolkit around the 'What Matters Questions'. These have been designed to provide a way of seeing if the data held across Scotland is what really matters to children and families. They can be used as an information tool for both data and practice. The toolkit was published in Autumn 2025 and helps people to effectively use the cards.

In December 2025, more information will be published to support answering all three questions of the Story of Progress. The Promise Scotland is leading on the question on the care community impact.

This has involved working with partner organisations to look at how we can gather and analyse qualitative information that aligns with the vision statements, set out in the Promise Progress Framework. This phase has focussed on gathering existing information that has been collected across the sector since 2020. This will help develop a better understanding of how the care community has experienced change so far, without placing any additional demands on them.

The impact of this is that whole story of work to keep the promise will be clearer and can continue to be told as progress is made over the coming years.

Policy and Parliamentary Engagement

The policy and parliamentary work since March 2025 has continued to ensure cross party support is sustained and ensuring that effective parliamentary scrutiny takes place.

The key focus has been in two areas:

- Continuing to provide advice around the Children (Care, Care Experience and Services Planning) (Scotland) Bill
- Developing our positioning ahead of the next Scottish Elections.

On the Bill we have responded to all consultations, ahead of the Bill being published. The organisation also provided evidence, written and orally to the Education, Children and Young People Committee. The response was published on our website, and shared across communications channels. Fraser McKinlay and Fiona Duncan attended the committee to give evidence on where we thought the bill was going to support change, and where more consideration was needed.

The other major strand of the policy work in 2025 has been producing: *Ensuring Scotland's children grow up loved, safe and respected: How the next Scottish Government and Parliament can make sure that Scotland keeps the promise*. The paper, to be published in November 2025, sets out what the next Scottish Government and Parliament must do to ensure the promise is kept by 2030, ahead of the May 2026 elections. This work involved engaging stakeholders from across the sector, as well as young people with experience of care.

The Promise Scotland also engaged with partners around the capacity issues within Scotland's secure estate through the first half of 2025.

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Support and Guidance to Oversight Board and Independent Strategic Advisor

In spring 2025 The Promise Scotland supported the Oversight Board to recruit new members, creating recruitment and induction packs, a news article for their website and social media support.

We supported Fiona Duncan in providing responses to policy updates, such as the Bill, and in continuing to improve and develop Plan 24-30.

Support across Scotland

In 2025, The Promise Scotland is focused on establishing and supporting five Regional Networks, covering all 32 local authority areas across Scotland. The structure of the networks builds on the strengths and learning of two existing networks. The networks meet every six weeks to:

- Connect and collaborate
- Share learning and amplify good practice
- Identify and address common challenges
- Bridge the gap between strategic and operational
- Escalate themes that require national attention.

The Promise Scotland also helped to set up and facilitate a NHS Promise Network, looking at what must be done in healthcare to keep the promise.

New offers were added to The Promise Design School, expanding the offer to include online design sprints, workshops, masterclasses, online sessions, a Co-Design Essential Series, tools, and facilitation support to empower individuals in exploring challenges, creating solutions, and driving meaningful change across the system.

The impact on those who attend the Design School has been positive, with feedback including:

- Extremely supportive and exceeded my expectations.
- Feeling very optimistic about embedding the promise into the practice of the school.
- Good to get the time to chat and work through problems. We came up with lots of ideas!

The Promise Scotland has delivered 57 events and sessions for the workforce between April 2024 and November 2025. There have been 3025 sign-ups for these events.

Pinky Promise

The Promise Scotland worked in collaboration with the Children's Parliament to develop a Children Humans Rights Resources to support involving children in service design to keep the promise. The resource is due to be published in November 2025.

Doing Data Differently

The Promise Scotland is working to find a way of doing data differently, so that everyone has the information that they need to be able to keep the promise. This work has two main strands, but also links closely to the Promise Story of Progress.

Data Map

The Data Map is designed to provide information about the types of data that organisations working to keep the promise collect and hold about children, young people, and their families. The aim is to enable anyone to understand the types of data held by different organisations across Scotland.

After testing the Data Map with selected local authorities, and working with four interns to review what is possible, the Data Map will be launched in December 2025.

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Information sharing project

The Promise Scotland, working with the Data for Children Collaborative and other partners, has launched an innovative collaborative project designed to overcome barriers to sharing information and data. The outcome will be an action plan that can drive organisational change across Scotland.

To help develop this, The Promise Scotland has found evidence of positive changes being implemented to empower children to have more control over how their experiences are recorded and who that information is shared with. It also evidenced that those who work with children are making progress in ensuring that they write about children in caring, strengths-based ways and focus on the voice of the child.

The final outputs are due to be published in Spring 2026.

Communications

Website

In July 2025, The Promise Scotland published a new website to ensure that everyone who cares about keeping the promise knows how The Promise Scotland can help them.

The website now has clearer navigation, to help users to understand the areas the organisation is working in to help keep the promise, who The Promise Scotland is and how we can help people working to keep the promise.

The changes have seen a 30% increase in website traffic compared to the same period in 2024. The new section on keeping the promise is the most popular page on the website.

Planned Obsolescence

The Promise Scotland will not become part of the 'system' it is seeking to change and will not exist past 2030. This commitment to its obsolescence is enshrined in its governing documents. It means financial and organisational planning is designed to secure the sustainable running for the duration of The Promise Scotland's lifetime. This managed process is an important area of focus for both the staff team and Directors, with a joint focus on achieving the strategic objectives, maintaining financial stability and, in time, managing the planned transition.

As Scotland works to deliver Plan 24-30, The Promise Scotland is focusing on where support for lasting change will be most needed. Directors are fully committed to supporting and catalysing that change.

Governance

Fiona Duncan, the Chair of The Promise Scotland and Independent Strategic Advisor, is appointed by Ministers. All other Directors are appointed independently of Government. The Chief Executive is a Director, and three Directors are nominated by their respective organisations – COSLA, SOLACE and the NHS Chairs Group. The remaining four Directors are independent. All Directors act in the best interests of The Promise Scotland and do not represent any other organisations in fulfilling their role. Directors follow four governance principles – independence, assurance, proportionality and transparency.

To ensure that use of resources is efficient, transparent and robust, The Promise Scotland has a dedicated Governance and Operations Team. Prudent day to day management is overseen by Directors through the Finance Committee, which ensures the underlying financial stability of the organisation, and the Audit and Risk Committee. All Directors meet on a quarterly basis and more information on them can be found [here](#).

THE PROMISE SCOTLAND LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Anna Matthews
Jacqueline Brock
Fiona Duncan
David Garbutt
Fraser McKinlay
Philip Rycroft
James Savege
Victoria Underwood
Jane O'Donnell

(Resigned 2 September 2025)

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

Small companies exemption

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

On behalf of the board

Fiona Duncan
Director

3 December 2025

THE PROMISE SCOTLAND LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE PROMISE SCOTLAND LIMITED

Opinion

We have audited the financial statements of The Promise Scotland Limited (the 'company') for the year ended 31 March 2025 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

THE PROMISE SCOTLAND LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE PROMISE SCOTLAND LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and manipulating the company's key performance indicators to meet targets. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including financial and taxation legislation and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

THE PROMISE SCOTLAND LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE PROMISE SCOTLAND LIMITED

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Sharon Collins (Senior Statutory Auditor)
For and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline

3 December 2025

THE PROMISE SCOTLAND LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Income	2,606,051	2,585,530
Cost of sales	(2,148,521)	(2,157,399)
	<hr/>	<hr/>
Gross surplus	457,530	428,131
Administrative expenses	(457,530)	(428,131)
	<hr/>	<hr/>
Surplus before taxation	-	-
Tax on surplus	-	-
	<hr/>	<hr/>
Surplus for the financial year	<u>-</u>	<u>-</u>

THE PROMISE SCOTLAND LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		78,541		85,176
Current assets					
Debtors	4	68,921		24,143	
Cash at bank and in hand		466,004		483,076	
		<u>534,925</u>		<u>507,219</u>	
Creditors: amounts falling due within one year	5	<u>(613,466)</u>		<u>(592,395)</u>	
Net current liabilities			<u>(78,541)</u>		<u>(85,176)</u>
Net assets			<u>-</u>		<u>-</u>
Reserves	6		<u>-</u>		<u>-</u>

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

The financial statements were approved by the board of directors and authorised for issue on 3 December 2025 and are signed on its behalf by:

Fiona Duncan
Director

Company registration number SC693269 (Scotland)

THE PROMISE SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

The Promise Scotland Limited is a private company limited by guarantee incorporated in Scotland. The registered office is C/O Brodies LLP, 58 Morrison Street, Edinburgh, EH38BP.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have expect the company has adequate resources to continue in operational existence for a period of not less than twelve months from the signing of the accounts. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Income is derived from government grants. The profit and loss results in a breakeven as all profits are returned to the Scottish Ministers.

1.4 Income and expenditure

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Government grants relating to turnover are recognised as income over the periods when the related costs are incurred. Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over life of the lease
Fixtures and fittings	7 years straight line
Computers	5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

THE PROMISE SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE PROMISE SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Employees

The average monthly number of persons (including one director) employed by the company during the year was:

	2025 Number	2024 Number
Total	24	26

THE PROMISE SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Tangible fixed assets	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2024	6,124	67,409	33,181	106,714
Additions	-	-	11,043	11,043
At 31 March 2025	<u>6,124</u>	<u>67,409</u>	<u>44,224</u>	<u>117,757</u>
Depreciation and impairment				
At 1 April 2024	1,420	10,849	9,269	21,538
Depreciation charged in the year	766	9,630	7,282	17,678
At 31 March 2025	<u>2,186</u>	<u>20,479</u>	<u>16,551</u>	<u>39,216</u>
Carrying amount				
At 31 March 2025	<u>3,938</u>	<u>46,930</u>	<u>27,673</u>	<u>78,541</u>
At 31 March 2024	<u>4,704</u>	<u>56,560</u>	<u>23,912</u>	<u>85,176</u>

4 Debtors	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	19,972	-
Other debtors	48,949	24,143
	<u>68,921</u>	<u>24,143</u>

5 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	123,615	142,712
Amounts due to principal funder	366,268	321,859
Taxation and social security	36,356	38,645
Other creditors	87,227	89,179
	<u>613,466</u>	<u>592,395</u>

6 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £100.

THE PROMISE SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Operating lease commitments

As lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2025	2024
	£	£
Total commitments	511,264	610,684
	<u>511,264</u>	<u>610,684</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.