



ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

Year Ended 31 March 2020

**Scottish Charity Number: SC 006016
Company Limited by Guarantee No SC100114**

TABLE OF CONTENTS

Foreword from the Chair

Report of the Directors

Independent Auditor's Report to the Trustees

Statement of Financial Activity

Balance Sheet

Notes to the Accounts

Foreword from the Chair

Over the past year Scotland, and indeed the world, has changed dramatically. A COVID-19 pandemic has tragically resulted in many human lives being lost and now there is uncertainty about the future impact on the health and wellbeing of children and young people in Scotland and elsewhere in the world.

At the start of this global pandemic, Children's Health Scotland had to adapt services quickly to work differently. This was largely made possible due to financial support from the Scottish Government and Foundation Scotland. Some of this money was used immediately to purchase equipment so that our staff could work safely and remotely at home. Attention then focused on delivering 1:1 and group support sessions by telephone, scheduling 1:1 kindness calls, with children and young people and their families, and producing some immediate online support/materials.

In relation to Foster and Kinship Care there was great deal of confusion, uncertainty, and fear. We became acutely aware of the stresses and strains of children self-isolating in the house and not in school and/or a regular routine. Through funding we responded quickly to support carers and children and provided information and support where needed. Where appropriate we signposted to our partner agencies to allow access to services or put in place plans to help cope with situations, thereby helping carers to manage anxiety and loneliness. Concerns raised by the children, young people and families we contacted were submitted to the Scottish Government Education and Skills Committee and the Cross-Party Group on Rare Conditions.

Children's Health Scotland is an independent national organisation and not part of NHS Scotland or any Government agency. As such, we give children, young people and parents/carers information and support on any aspect of healthcare needs and rights. I am really proud of the work of the charity and some of the key highlights that have been achieved over an extremely challenging year are referenced in this report.

One of these highlights was the publication of our eighth Children in Hospital Survey 2018/19 to assess current parental access and family facilities provision in Scottish hospitals, and the implementation of child healthcare policies and procedures. The purpose of the report was to highlight good practice and progress and identify where improvements are needed.

In October 2019, this survey was launched at a Scottish Parliamentary Reception sponsored by Alex Cole-Hamilton MSP. During this event we called for improvements to be made to the provision of information, education, food and facilities for children and young people in hospital and for the Information Services Division to identify the numbers of children and young people admitted to adult wards - a practice we and the European Association for Children in Hospital (EACH) consider inappropriate. Looking forward, we will continue to work with those in the healthcare sector to implement the recommendations contained within the report.

In September 2019, Children's Health Scotland welcomed the EACH Co-ordinating Committee Meeting to Scotland. EACH is an international umbrella organisation open to European non-governmental, non-profit national associations involved in the welfare of children in hospital and other healthcare services. The EACH Charter echoes many of the articles of the UN Convention on the Rights of the Child (UNCRC), soon to be incorporated into Scots Law, and the ten articles of the EACH Charter are recognised as a benchmark for paediatric care in hospitals by the Scottish Government.

We should always keep in mind that all children have an explicit right to achieve their developmental potential and to sustain the highest possible standard of health. They also have a right to appropriate health services to facilitate attainment of these goals. Moving forward we will remain focused on supporting the health and wellbeing of children and young people. Their voices must continue to be heard. However, we know we cannot achieve this without the continued hard

work, knowledge and enthusiasm of our staff, the dedication of our supporters and volunteers, and the generosity of our funders. This support is still essential to ensure our work continues so that every child and young person can continue to exercise their right to best quality healthcare.

Report of the Directors

The Board has pleasure in presenting the Annual Report and Financial Statements for Children's Health Scotland for the year ended 31 March 2020.

This report has been prepared in accordance with the Statement of Recommended Practice 2019 (FRS 102) - and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Core Objectives

Children's Health Scotland works to improve standards of child healthcare by raising awareness of the needs, rights and concerns of children, young people, their parents and carers on a range of committees and working groups within the NHS, statutory and voluntary sector. We also contribute as a member of various Scottish Government Cross-Party Groups for children and young people's health.

The Core Objectives of Children's Health Scotland are to promote the health of children and young people and for that purpose:

- a. *to bring to the notice of parents and carers, health and other professionals, and the public in general, the special health needs of children and young people in hospital and other settings.*
- b. *to enable children and young people to understand, and exercise, their healthcare rights and to meet their individual healthcare needs.*
- c. *to seek to ensure that all children and young people admitted to hospitals are cared for in wards specially designed for them.*
- d. *to seek to ensure that all hospital wards admitting children and young people are designed to accommodate parents and carers with their sick child, including access to recreation facilities for patients and the children of visiting parents and carers, and a dedicated rest area for parents and carers, and that they are maintained as such.*
- e. *to seek to ensure that all hospital wards admitting children and young people provide access to education and to play for patients.*
- f. *to promote the treatment of children and young people at home wherever possible, or in a setting close to home, where this is in the best interest of the child or young person.*
- g. *to provide an information service for parents and carers and others interested in the health and wellbeing of children and young people in hospital and of children and young people with healthcare needs in other settings.*

Our Vision

Our Vision is for every child and young person in Scotland to realise their right to the best quality healthcare.

Our Values

As a charity operating in the children's health and wellbeing sector we aim to be:

Visionary | Friendly | Fearless | Informed | Skilled.

Achievements and Performance

In 2019, we set out our new Children's Health Scotland Strategy, covering the period 2020-2023. This builds on the success of our 2016-19 Strategy and sets out further ambitious targets which we will aspire to achieve over the next three-years. To achieve our Core Objectives, the Strategy identified five Key Strategic Priorities:

1. Expertise and Information

We provide children, young people and families with appropriate information to enable them to have equitable access to best quality health care. We are experts in our sector, offering information on the needs and rights of children and young people in hospital and in the community. This meets with: UNCRC Article 17 *Access to information*; and EACH Article 10 *Children shall be treated with tact and understanding, and their privacy shall be respected at all times*.

2. Voice

We are the national voice for children and young people, promoting the universal recognition of the healthcare needs and rights of all children and young people and their families. This meets with: UNCRC Articles 3 *Best interests of the child*; 4 *Making rights real*; 12 *Respect for children's views*; and 42 *Everyone must know children's rights*; and EACH Articles 4 *Children and parents shall have the right to be informed in a manner appropriate to age and understanding*; 5 *Children and parents have the right to informed participation in all decisions involving their health care*; and 10 *Children shall be treated with tact and understanding and their privacy shall be respected at all times*.

3. Improving Life Experiences

We work with parents, carers and professionals to ensure the best possible healthcare is received for children and young people to improve their life experiences. This meets with: UNCRC Articles 15 *Setting up or joining groups*; and 24 *Health, water, food, environment*; and EACH Articles 7 *Children shall have full opportunity for play, recreation and education suited to their age and condition and shall be in an environment designed, furnished, staffed and equipped to meet their needs*; and 8 *Children shall be cared for by staff whose training and skills enable them to respond to the physical, emotional and developmental needs of children and families*.

4. Training and Resources

We provide a range of training and resources to ensure that children, young people and their families are empowered to identify the needs of children during illness and access appropriate services. This meets with: UNCRC Articles 12 *Respect for children's views*; and 13 *Sharing thoughts freely*; and EACH Articles 4 *Children and parents shall have the right to be informed in a manner appropriate to age and understanding*; and 8 *Children shall be cared for by staff whose training and skills enable them to respond to the physical, emotional and developmental needs of children and families*.

5. Health-Related Play

We advocate for health-related play for all children, either in hospital or at home. More than just a chance to have fun, play is serious business when it comes to a children's health and health-related play can help children physically, mentally, and emotionally. This meets with: UNCRC Articles 4 *Time for play, recreation, and education*; 5 *Family guidance as children develop*; and 31 *Rest, play, culture, arts*; and EACH Article 7 *Children shall have full opportunity for play, recreation and education suited to their age and condition and shall be in an environment designed, furnished, staffed and equipped to meet their needs*

Our Executive Committee (Board) regularly monitors progress on the achievements of our Key Strategic Priorities.

Key Highlights

Key highlights of our work against our Key Strategic Priorities during 2019-20 are as follows:

Expertise and Information

We have provided a national expertise and information service for children, young people and families, with face-to-face support delivered in three geographical areas: Lothian, Greater Glasgow & Clyde and Tayside. During the past year we have:

- Provided direct support and guidance to 6,579 people on health rights and supporting children and young people at times of illness. This has included direct support and tailored resources for 908 Hard to Reach families in Scotland.
- Developed and distributed 10,274 information packs, resources, and publications to support children, young people and families on their health and wellbeing rights.
- Collaborated with partners such as: Citizens Advice Scotland, The Fostering Network, Together, Enquire, the Prince and Princess of Wales Hospice and the Mental Health Foundation to provide information on health rights.
- Established links with Third Sector Interfaces in Angus, Dundee and Perth that feed into three separate Integrated Joint Boards.
- Partnered with the Scottish Government to distribute their GP health right card within our My Health Information Packs.
- Consulted with Local Authority Syrian Resettlement Officers to produce a MEHIS (Minority Ethnic Health Information Service) Report. The report identifies local support for New Scots families to ensure they can exercise their child's health rights.

Voice

We advocate for the health and wellbeing rights of children in everything we do. Listening to the collective voices of children, young people, families, and carers our work over the past year has included:

- Raising awareness of the European Association for Children in Hospital (EACH) Charter in Scotland. In September 2019 we hosted the meeting of the prestigious EACH Co-ordinating Committee at the Jurys Inn Hotel, Edinburgh.
- Informing 20 committees including the Equalities and Human Rights Committee and strategic planning groups such as Scottish Government CYP Cross-Party Group and the Rights of the Child Group on the health needs and rights of children so they were reflected in child health agendas.
- Working with 160 organisations to raise awareness among health professionals of the healthcare needs and rights of children and young people.
- Establishing direct contact with 3,535 opinion leaders and key stakeholders to make a difference to the health and wellbeing of children.
- 113 consultations with parents, carers and professionals to assist with our response to key consultations such as the Proposed Disabled Children and Young People (Transitions) (Scotland) Bill, the Scottish Government UNCRC Consultation, and involvement in the development of key guidance such as Supporting Disabled Children, Young People and their Families.
- Participation in key events such as: Scotland Welcomes Refugees Gathering 2019; and the VHS, CEN, RCPCH and Early Years Scotland Conferences.

Improving Life Experiences

In order to improve the life experiences of children and young people, our work over the past year has included:

- A focus on the development of the Self-Management Service in Scotland to support 490 children and young people with long-term conditions to cope better.
- 1:1 and email support on health-related matters and sessions for 997 children and young people in primary or secondary school settings. Sometimes a listening ear helps. Sessions focused on managing anxieties around health issues, and practising skills and coping strategies to promote health and wellbeing.
- Supporting 1,992 families to increase their confidence in helping their children during times of illness or on a specific health need such as preparing for an upcoming hospital admission or procedure.
- Supporting 950 children and young people through services to become their own self-advocates by increasing their confidence and self-esteem, and through making them more aware of their rights as individuals in a healthcare environment.
- Helping Starrie, a primary two pupil at Ardler Primary School, Dundee, prepare for a hospital appointment to treat an issue with her eye. Starrie felt worried and anxious about going to hospital and we helped her to feel more relaxed and confident about attending her appointments.
- A climbing day at Blackford Quarry for a group of 10-12 year olds taking part in our Self-Management Service. For many it was their first time climbing on natural rock and everyone was eager to push themselves out of their comfort zones.

Training and Resources

We involve children and key stakeholders in the creation and development of our training materials. Our work over the past year has included:

- Empowering nearly 3,000 children, young people, and families (including those from under-represented or hard to reach groups) to make sure they get the best quality healthcare.
- The delivery of 172 training sessions and 35 presentations to Early Years and Additional Support Needs staff on Health-Related Play and Dental Health.
- The Foster Care Service delivered 15 sessions to 116 Carers across Fife, Perth and Kinross and Kibble's Intensive Fostering Service (for CYP from all over Scotland) on a range of health care topics including MHEWB, Adolescence and Loss and Change.
- The Kinship service delivered 12 sessions to 83 Carers in East Ayrshire, Clacks, Cumbernauld, City of Edinburgh Council, Big Hearts and KC support group in Stonehaven.
- The delivery of presentations to 981 health professionals and students on children and young people's healthcare rights.
- The delivery of health and wellbeing workshops at the Dundee International Women's Centre which seeks to engage, educate and empower women from diverse ethnic and cultural backgrounds. Attendees were particularly interested in finding out more about health-related play.
- The organisation of a Rights-based Approach to Healthcare event for the Rights of the Child (RoC) Group, NHS GG&C. This event highlighted good practice, as well as legislative context of Human Rights and the introduction and dissemination of our CHS e-learning resource.

Health-related Play

Play is a fundamental right for children. Our work over the past year has included:

- The delivery of 113 workshops that included health-related play within early years settings, primary schools and community groups.
- The development of our play box resource which is used to inform children about health, dentists, hospitals or treatments.
- Using the principles of health-related play to help young people recognise and cope with issues relating to their health. These activities include: “Worry Stone” activity; resilience activities such as bridge building; team games and challenges; playing with change; and arts and crafts.
- Linking with health centres to set up information and play stands during vaccination periods for children. The children enjoyed learning through play and the parents asked questions or took away information.
- Working with primary schools such as Merrylee Primary School, Glasgow, during their Wellbeing Week to raise awareness of children's health rights through play. Together we set up a doctor's surgery - complete with waiting room, reception desk and treatment area.
- Taking part in the ‘*All of Us*’ campaign created to make sure people know where to turn for help with parenting or if they have concerns about a child. We took part in the Family Drop-In Event organised by the City of Edinburgh Council and the NSPCC.

Plans for the Future

We will continue to work on delivering our Key Strategic Priorities as outlined in our exciting and challenging three-year Children’s Health Scotland Strategy. This will include continuing to:

- Inform, promote and campaign on behalf of the needs and rights of all children and young people within our healthcare system.
- Offer practical support and information to families and working in partnership with a range of statutory and voluntary agencies in the best interests of children, young people and families.
- Work to support children and young people with long-term health conditions to self-manage their illness.
- Explore the expansion of Self-Management Service in Scotland.
- Reach out to New Scots, BME, other families and relevant agencies to raise awareness of children’s health rights and the support, advice and information we provide
- Work with Foster and Kinship Carers and associated agencies so that health needs and rights of looked after children and young people are supported.

“Every child has the right to the best possible health.” UNCRC Article 24. In the year ahead, Children’s Health Scotland will work to the best of its ability to ensure that children, young people and their families get access to the support and care they need in order to uphold this right.

Financial Review:

In the year to 31 March 2020 the company had a gross income of £223,086 and expenditure of £203,080 (2019: £219,985 and £206,183 respectively).

Funds under management were £195,147 (2019: £175,141).

The main funding source for the year was from the Scottish Government Children, Young People and Families Early Intervention Fund towards Core activity and our Children and Young People in and Leaving Care workstream. These Funds were administered by CORRA. We are grateful for this funding and for all the other funders itemised elsewhere in this report, which has enabled the charity to work on behalf of all sick children and young people.

Reserves Policy

It is the policy of the company to maintain unrestricted funds, which are the free reserves of the company, at an appropriate level. The Directors believe this to be between three and six months of operational expenditure. Based on the budgeted expenditure for the year ending 31 March 2021, the free reserves will fall within the target level

Risk Management

The Directors have assessed the major risks to which the charity is exposed, in particular those related to operations and finances, and are satisfied that systems are in place to mitigate our exposure to the major risks.

Structure, Governance and Management

CHS is governed by Trustees who are Directors in terms of the Companies Act. The Directors of the company are also under the Company's Articles known as members of the Executive Committee. Under the requirements of the Articles of Association all Executive Committee members retire from office at the AGM but are eligible for re-election for up to a maximum period of nine years.

The work of the charity focuses on the healthcare needs and rights of children and young people and the Executive Committee ensures that the needs of this group are appropriately represented through the health service, educational and specialist play backgrounds of its members. The charity has also recruited Executive Committee members with traditional business skills. All committee members are familiar with the work of the charity and new members meet with representatives of the Executive Committee and staff in order to become familiar with the charity and its context.

Administrative details

Children's Health Scotland (CHS) is a company limited by guarantee (company number: SC100114). The Company was established under a Memorandum of Association which set out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up the liability of each member is limited to £1. The Company is allowed to dispense with the word "limited" in its title. The Company is recognised as a charity (Scottish Charity No SCO 06016). It has its registered office at 22 Laurie Street Edinburgh EH6 7AB.

Bankers: Royal Bank of Scotland
36 St Andrews Square,
Edinburgh,
EH2 2AD

Independent Examiner: R L H Crawford BA CA CTA
Jeffrey Crawford & Co
25 Castle Terrace
Edinburgh,
EH1 2ER

Board of Management

Day to day management and operations are delegated to the Chief Executive Officer and Company Secretary, Helen Forrest, who is accountable through the line management structure to an Executive Committee made up of the Directors and other members co-opted by Executive Committee during the year. The Directors during the year and at the date of this report were:

Chair	Richard Olver
Vice Chair	Gwen Garner
Treasurer	Derek Quirk
	Alison Closs (stepped down 12 October 2019)
	Penelope Davis (appointed 19 December 2019)
	Zoe Dunhill
	Euan Forbes (appointed 19 December 2019)
	Jane Holmes (stepped down 1 February 2020)
	Una MacFadyen
	Kay Pratt (stepped down 28 August 2019)
	Maggie Simpson (appointed 16 May 2020)
	Sylvia Smith
	Laura Thorburn

Directors are elected at the Annual General Meeting or are co-opted. Executive Committee members have no beneficial interest in the company. They have only the powers their positions on the Executive Committee allow them.

Statement of Directors' Responsibilities:

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of 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 charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are also responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

The directors confirm their compliance with these requirements and with the company's constitution.

Approved by the Board on 27 August 2020 and signed on their behalf by:

R Olver, Director
22 Laurie Street
Edinburgh, EH6 7AB

Independent Examiner's Report to the Trustees of Children's Health Scotland

I report on the accounts for the year ended 31 March 2020 set out on pages 13 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which give 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

R L H Crawford BA CA CTA
Independent Examiner
Jeffrey Crawford & Co
25 Castle Terrace
Edinburgh
EH1 2ER

**CHILDREN'S HEALTH SCOTLAND
BALANCE SHEET
AS AT 31 MARCH 2020**

Company Number: SC100114

	Note	31 March 2020		31 March 2019	
		£	£	£	£
Tangible Fixed Assets					
Office Equipment	7		1,449		377
Current Assets:					
Debtors & Prepayments	8	2,264		5,151	
Bank and Cash Balances		201,516		179,329	
		-----		-----	
		203,780		184,480	
		-----		-----	
Current Liabilities:					
Creditors due within 1 year:					
Creditors & Accruals	9	10,082		9,716	
		-----		-----	
		10,082		9,716	
		-----		-----	
Net Current Assets			193,698		174,764
			-----		-----
Net Assets			195,147		175,141
			-----		-----
Represented by:					
Restricted Funds	15	95,567		66,092	
Unrestricted funds	15	99,580		109,049	
		-----		-----	
Total Charity Funds			195,147		175,141
			-----		-----

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board at their meeting on 27 August 2020 and signed on their behalf by:



D Quirk, Director

The Notes on pages 15 to 23 form part of these accounts.

**CHILDREN'S HEALTH SCOTLAND
INCOME & EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2020**

		Year ended 31 March 2020			Year ended 31 March 2019 Total
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income & Endowments from:					
Donations & Legacies		2,361	214,077	216,438	206,191
Charitable Activities		1,352	4,131	5,483	13,069
Investments		1,165	-	1,165	725
		-----	-----	-----	-----
Total Income	5	4,878	218,208	223,086	219,985
		-----	-----	-----	-----
Expenditure on:					
Raising Funds		-	18,255	18,255	10,549
Charitable Activities		7,612	177,213	184,825	195,634
		-----	-----	-----	-----
Total Expenditure	6	7,612	195,468	203,080	206,183
		-----	-----	-----	-----
Net income/(expenditure) before transfers		(2,734)	22,740	20,006	13,802
Transfers		(6,735)	6,735	-	-
		-----	-----	-----	-----
Net Movement in funds		(9,469)	29,475	20,006	13,802
Total Funds brought forward		109,049	66,092	175,141	161,339
		-----	-----	-----	-----
Total Funds carried forward	15	99,580	95,567	195,147	175,141
		-----	-----	-----	-----

The Notes on pages 15 to 23 form part of these accounts.

CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2020

1 Accounting Policies:

- a) Basis of Accounting - The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS102) '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 2019), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006.

The presentation currency is £ sterling.

The company 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 accounting policies.

- b) Income - All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Donations and legacies are received by way of grants, donations, gifts and legacies and are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Such income is only deferred when it has been specified that it can only be used in a future accounting period or there are donor-imposed conditions which must be met before the charity has unconditional entitlement.
 - Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - Investment income is included when receivable.
 - Income from charitable trading activities is accounted for when earned.
 - Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.
- c) Expenditure - Expenditure is included on an accruals basis. The company is not registered for VAT thus expenditure is shown gross of irrecoverable VAT.
- Costs of raising funds comprise the costs associated with attracting donations and legacies.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs of the charity are included within the support costs.
 - All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.
- d) Equipment costing over £500 is capitalised. It is stated at cost less depreciation. Depreciation is provided on a straight-line basis of 20% on the cost less estimated residual value over its estimated useful life.
- e) Stock is valued at the lower of cost and net realisable value.
- f) Pensions: The Company provides for employees to pay money into a money purchase personal pension scheme. The pension charge in the income and expenditure account represents the amounts payable by the company to the fund during the year.
- g) Operating Leases – Rental payable under operating leases are charged to the income and expenditure account over the lease term on a straight-line basis.
- h) Funds held by the charity are:
- Unrestricted Funds: These are the funds that can be used in accordance with the charitable objects at the discretion of the directors.
- Restrictions arise when specified by the donor or if they have been raised for a specific purpose.
- i) Financial instruments
- The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- j) 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.
- 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) Significant judgements and estimates

Preparing the financial statements may require the trustees to make significant judgements and estimates. There were no items in the financial statements where these judgements and estimates were required.

2 Legal Status

The charity is a Company Limited by Guarantee, registered in Scotland, and has no share capital. The liability of each member in the event of winding up is limited to £1. The company number and registered office are disclosed in the directors' report.

3 Taxation

The company is accepted by H M Revenue and Customs as a charity. Accordingly, no provision has been made for any taxation liability on surpluses.

4 Support Costs

Support costs, including governance costs, are allocated between raising funds and charitable activities on the basis of estimated time spent on each activity. This is detailed in note 6.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2020**

5 Income & Endowments

	Unrestricted £	2020 Restricted £	Total £	2019 Total £
Donations & Legacies				
NHS Greater Glasgow & Clyde Endowment Funds	-	7,000	7,000	7,000
Scottish Government – Children, Young People and Families Early Intervention Fund Grant	-	110,700	110,700	110,700
Scottish Government	-	-	-	23,000
Robertson Trust	-	14,500	14,500	14,500
BBC Children in Need	-	7,500	7,500	9,500
Snowball Trust	-	3,000	3,000	3,000
Big Lottery Foundation	-	40,000	40,000	-
Agnes Hunter Trust	-	12,500	12,500	-
Comic Relief	-	7,650	7,650	-
STV Lottery	-	4,827	4,827	-
Foundation Scotland – Champ Trust	-	2,000	2,000	-
St Katherines Fund	-	1,100	1,100	-
JK Young Endowment	-	1,000	1,000	-
Mactaggart & Mickel	-	1,000	1,000	-
Sydney Black Charitable Trust	500	-	500	-
Alchemy Foundation	-	500	500	-
JHT Charitable Trust	500	-	500	-
Courant Fund	-	500	500	-
Sir John & Lady Amory	-	300	300	-
Sir John Sumner's Trust	400	-	400	-
St James Foundation	-	-	-	10,000
Lloyds TSB Foundation for Scotland: Henry Duncan Award	-	-	-	5,380
Hugh Fraser Foundation	-	-	-	5,500
WCH Trust for Children	-	-	-	5,000
Ponton House Trust	-	-	-	2,000
The Leng Charitable Trust	-	-	-	2,500
Nancie Massey Charitable Trust	-	-	-	1,500
WM Sward	-	-	-	2,500
The Forteviot Charitable Trust	-	-	-	1,500
Ann Rylands Trust	-	-	-	750
Waitrose	-	-	-	440
Harold Merton Adams Trust	-	-	-	500
Subscriptions	-	-	-	185
Other Donations	961	-	961	736
	-----	-----	-----	-----
	2,361	214,077	216,438	206,191
Charitable Activities				
Fundraising Activities	28	999	1,027	6,357
Income from Sales/Talks	-	2,432	2,432	1,966
Training Fee Income	1,324	700	2,024	4,746
	-----	-----	-----	-----
	1,352	4,131	5,483	13,069
Investment Income				
Bank Interest Receivable	1,165	-	1,165	725
	-----	-----	-----	-----
Total Income	4,878	218,208	223,086	219,985
	-----	-----	-----	-----

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2020**

Income from donations and legacies was £216,438 (2019: £206,191) of which £2,361 was unrestricted (2019: £1,146) and £214,077 was restricted (2019: £205,045).

Income from charitable activities was £5,483 (2019: £13,069) of which £1,352 was unrestricted (2019: £7,778) and £4,131 was restricted (2019: £5,291)

Total investment income was £1,165 (2019: £725) all of which was unrestricted.

6 Expenditure

Expenses	Raising Funds £	Charitable Activities £	2020 Total £	2019 Total £
Staff Costs	14,304	125,985	140,289	142,150
Recruitment	-	230	230	958
Consultancy	-	-	-	2,100
Travel expenses	-	7,498	7,498	6,855
Printing & Publications	836	7,828	8,664	4,697
Subscriptions payable	-	1,765	1,765	1,251
Self Management Workshops	-	3,858	3,858	3,793
Survey Costs	-	7,461	7,461	14,483
LAAC Workstream	-	-	-	1,689
Events	-	3,384	3,384	-
Hard to Reach Activity	-	-	-	845
Learn with CHS	-	781	781	1,785
Playbox Materials	-	78	78	53
Advertising & Publicity	282	2,440	2,722	1,325
Website Costs	-	-	-	720
Rent & Insurance	2,201	12,475	14,676	12,581
Telephone	232	1,313	1,545	1,916
Stationery & Postage	-	1,455	1,455	1,654
Computer & Equipment Costs	-	3,133	3,133	1,236
Fundraising Costs	400	-	400	127
Sundries	-	660	660	585
Repairs & Cleaning	-	1,491	1,491	1,598
Training & Conferences	-	1,119	1,119	2,009
Independent Examiner's Fee	-	1,296	1,296	1,416
Legal Costs	-	72	72	169
Depreciation of Equipment	-	503	503	188
	-----	-----	-----	-----
	18,255	184,825	203,080	206,183
	-----	-----	-----	-----

Expenditure on charitable activities was £184,825 (2019: £195,634) of which £7,612 was unrestricted (2019: £5,759) and £177,213 was restricted (2019: £189,875).

Cost of raising funds was £18,255 (2019: £10,549) of which £Nil was unrestricted (2019: £63) and £18,255 was restricted (2019: £10,486).

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2020**

7 Tangible Fixed Assets

	Office Equipment £	Total £
Cost		
At 1 April 2019	8,125	8,125
Additions	1,575	1,575
Disposal	-	-
	-----	-----
At 31 March 2020	9,700	9,700
	-----	-----
Depreciation		
At 1 April 2019	7,748	7,748
Charge for the year	503	503
On Disposals	-	-
	-----	-----
At 31 March 2020	8,251	8,251
	-----	-----
Net Book Value		
At 31 March 2020	1,449	1,449
	-----	-----
At 31 March 2019	377	377
	-----	-----

8 Debtors

	2020 £	2019 £
Debtors	-	2,865
Prepayments	2,264	2,286
	-----	-----
	2,264	5,151
	-----	-----

9 Creditors

	2020 £	2019 £
Due within one year:		
PAYE & NIC	2,477	4,226
Other Creditors & Accruals	7,605	5,490
	-----	-----
	10,082	9,716
	-----	-----

10 Remuneration of Independent Examiner

	2020 £	2019 £
Independent examination	1,296	1,200
	-----	-----

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2020**

11 Directors and Employees

Directors received no remuneration (2019: Nil). Travelling expenses payments to directors totalled £643 to six directors (2019: £1,580 paid to seven directors).

Staff Costs:

	2020	2019
	£	£
Salaries & Wages	123,807	125,591
National Insurance Contributions	6,834	7,000
Pension Contributions	6,236	6,839
Recruitment Costs	230	958
Sessional Costs	3,412	2,720
	-----	-----
	140,519	143,108
	-----	-----

The average number of employees in the year was 7 (2019: 7), at the year end 3 (2019: 3) were full time and all others were part-time. The full time equivalent split was:

Management and Administration	1	1
Project Officers	3.5	3.5

No employees were paid in excess of £60,000.

The Key Management Personnel of the charity comprises the Trustees and the National Co-ordinator/Chief Executive Officer. The total employee benefits of the key management personnel during the year were £39,000 (2019: £37,789).

Pension contributions are in respect of employer contributions payable during the year. Contributions outstanding at the year end amounted to £1,084 (2019: £Nil).

12 Related Party Transactions

There are no related party transactions in 2020 or 2019, and there is no ultimate controlling party.

13 Lease Commitments

The company currently rents premises for which there is the following total future commitment:

	2020	2019
	£	£
Lease expiring within 1 year	-	-
Lease expiring within 2-5 years	13,500	22,500
	-----	-----

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2020**

14 Analysis of Net Assets

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
Fixed Assets	-	1,449	1,449	377
Bank & Cash Accounts	99,580	101,936	201,516	179,329
Sundry Debtors	-	2,264	2,264	5,151
Creditors & Accruals	-	(10,082)	(10,082)	(9,716)
	-----	-----	-----	-----
	99,580	95,567	195,147	175,141
	-----	-----	-----	-----

15 Movement in Funds

Fund	At Start of Year £	Income £	Expenditure £	Transfers £	At End of Year £
Unrestricted funds- General Fund	109,049	4,878	7,612	(6,735)	99,580
	-----	-----	-----	-----	-----
	109,049	4,878	7,612	(6,735)	99,580
	-----	-----	-----	-----	-----
Restricted funds –					
Greater Glasgow & Clyde Project	2,947	8,699	9,708	-	1,938
Tayside Child Health Project	13,011	1,100	11,655	(542)	1,914
Playbox	5,313	-	-	-	5,313
Publications	2,302	-	-	-	2,302
Core & Development Costs	-	110,788	114,546	3,758	-
Snowball Trust	59	3,000	2,688	-	371
Lothian Self Management Project	33,677	94,621	46,018	-	82,280
Parental Access and Family	8,406	-	10,350	1,944	-
Facilities Survey Capital Expenditure Fund	377	-	503	1,575	1,449
	-----	-----	-----	-----	-----
Total Restricted	66,092	218,208	195,468	6,735	95,567
	-----	-----	-----	-----	-----
Total Funds	175,141	223,086	203,080	-	195,147
	-----	-----	-----	-----	-----

Unrestricted funds include designated funds totalling £34,698 which have been set aside for specific projects.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2020**

Transfers:

Fund	Reason	Amount £	Total £
Tayside	Expenditure on Fixed Assets transferred to Capital Expenditure Fund	(542)	
Core & Development	Expenditure on Fixed Assets transferred to Capital Expenditure Fund	(1,033)	
Capital Expenditure	Purchase of Fixed Assets	1,575	
Core & Development	Deficit of funding met from unrestricted funds	4,791	
Parental Access & Family Facilities Survey	Deficit of funding met from unrestricted funds	1,944	
Unrestricted	Balance per above		6,735

16 Restricted & Designated Funds

Children's Health and Wellbeing Service | Greater Glasgow & Clyde

NHS Greater Glasgow & Clyde again contributed to the work of the Greater Glasgow & Clyde Project. This has been supplemented by various fundraising activities.

Children's Health and Wellbeing Service | Tayside Child Health

CHS's work in Tayside continues thanks to funding from the St Katherines Fund. We will be looking to raise further funding for this service during 2020.

Playbox

This relates to income received for sales of playboxes.

Publications

This represents money earmarked for the cost of producing or updating publications.

Core & Development Costs

This funding from the Scottish Government Children, Young People and Families Early Intervention Fund Grant assisted with core costs, development work around the healthcare needs and rights of children and young people in and leaving care and development work to reach out to 'hard to reach' groups for the year under review.

Snowball Trust

This money has been provided to help with the funding of the Chief Executive post within the organisation.

Lothian Self-Management Service

This service started in August 2015, delivering self-management workshops to children and young people with long term conditions to support them to manage their illness. The Project received funding this year from The Robertson Trust, BBC Children in Need, JK Young endowment Fund, Sir John & Lady Amory, Mactaggart & Mickel, Alchemy Foundation, Courant Fund, STV Lottery, Comic Relief, Agnes Hunter Foundation, Foundation Scotland and the Big Lottery Fund.

Parental Access and Family Facilities Survey

Funding from the Scottish Government enabled CHS to start work on its latest (2018) survey of NHS Scottish hospitals admitting paediatric patients. The survey will capture information on current parental access and family facilities, measure progress made and highlight areas where improvements are needed. The report was presented in October 2019.

Capital Expenditure Fund

This fund has been set up to administer the capital expenditure of the organisation. Funds are introduced when capital expenditure is incurred, and the fund is reduced by the depreciation of the assets over their use.