



ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

Year Ended 31 March 2022

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

TABLE OF CONTENTS

Report of the Directors

A message from the Chair

Independent Examiner's Report to the Trustees

Statement of Financial Activity

Balance Sheet

Notes to the Accounts

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 2022.

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.

A message from the Chair

The global pandemic has changed the way Children's Health Scotland works but not its aims and objectives. From its onset, and throughout the past year we have continued to ensure that the health and wellbeing of children and young people has remained at the heart of all we do. With the help of funding from Trusts and Foundations, our staff have moved to hybrid working, embracing the use of digital platforms to expand the national reach of our services, overcoming numerous obstacles in the process. We are grateful for their compassion, determination, and continued commitment to Children's Health Scotland.

The pandemic has forced us to find new and innovative ways of working so that we can continue to provide much needed support to children and young people with health conditions. Through listening, learning, improving, and upscaling, we have internally modified in order to meet new external demands. As a result, the charity now has four distinct services:

1. Corporate Services
2. Children's Health and Wellbeing Services
3. Care Experienced Children and Young People Services
4. Health Rights for Children and Young People Services

CORPORATE SERVICES

Corporate Services is dedicated to implementing best practices and responsible for all the background tasks of the charity. These include:

- **Finance, payroll, and ICT** to ensure effective management of services within our charity. This includes responsibility for monitoring all spending of the organisation, ensuring payments are made on time, liaising with suppliers, identifying where savings could be made, and for ensuring that monthly accounts are accurate and comprehensive. Accounts are presented to the Executive Committee at each meeting and as noted in this Annual Report and Unaudited Financial Statements to year ended 31 March 2022, we have achieved a **gross income of £310,604** with an **expenditure of £309,877** and **our funds under management have remained strong**. It has once again been a growth year as we continue to support the growing number of children, young people, families, and carers who need our help, and we are grateful to our funders who support this work.
- **Corporate Governance and Performance Management** including Health and Safety, Risk Management, Internal Audit, Strategic Planning, Operational Planning, Policies and Procedures, and GDPR. These are all done to ensure that **we meet the requirements of OSCR as our regulator**, and others, and to ensure that our charity remains successful, efficient, and fit for purpose.
- **Human Resources and Learning and Development** to ensure staff and volunteers are supported and equipped to carry out their roles to the best of their ability. We have a strong ethos of continuous improvement across the charity and, since April 2021, staff have received the following training: Health and Safety, GDPR, social media, OFFICE365 Advanced, Cloud Based Telephone Training, Relaxation Programme Training, Mental Health First Aid Training, and Suicide Prevention Training. This training was made possible thanks mainly to a **£5,000 training grant** through the Flexible Workforce Development Fund accessed through Edinburgh College.
- **Marketing, Communications and PR** with responsibility for ensuring that we keep our customers informed in a responsive and accessible manner using various channels, including letters, newsletters, leaflets, reports, press releases, as well as our website and

social media platforms. During the past year nearly **50,000 people viewed our website to access healthcare rights information** whilst **111,302 people** viewed our **Facebook Posts** and **316,800 people** viewed our **Twitter Posts**.

- **Fundraising and Community Engagement** with responsibility for meeting income targets by using various techniques of income generation from sources such as Trusts and Foundations, the public (donations, community participation events and regular giving), businesses and others. To support Community Engagement, from 6-12 September 2021 we delivered **Scottish Children's Health Week** - a national fun packed week focused on the health and wellbeing of children and young people and their right to the best possible health. We delivered health-related play sessions and Special Smiles workshops to health professionals, schools, and colleges to spread a wider understanding of child healthcare rights. During each day of the week, we presented a **Scottish Children's Health Award**. These awards have been created to celebrate courageous children and young people, and those making a difference to their health and wellbeing, and we congratulate all those who received a prestigious teddy award. We also thank health professionals, organisations, and everyone else who helped to make the week and the awards such an outstanding success.

CHILDREN'S HEALTH AND WELLBEING SERVICES

Our Children's Health and Wellbeing Services (CHWBS) directly supports the health and wellbeing of children and young people and their families and carers across Scotland.

During the past year this national service directly supported **1,044 children and young people living with health conditions**. This support was mainly focused on improving the health and wellbeing of children and young people, whilst increasing their confidence, self-esteem, and communication skills. We achieved this through our training and self-management services (SMS) Programmes: **SMS:CONNECT (online programme)**, **SMS:F2F (face-to-face programme)**; **SMS:HUB**; **SMS:121 (one-to-one support)** all of which have an informal atmosphere and a mixture of activities and games. All our Programmes promote the **European Association for Children in Hospital (EACH) Charter** and have a focus on **health rights**.

Once children and young have completed an SMS Programme, they are invited to join our SMS:HUB which is a monthly online session aimed at reinforcing the skills and strategies learnt in the Programmes as well as providing essential peer support and opportunities to build and maintain friendships.

In addition to working with primary school children and giving one-to-one support, during the past year our CHWBS has also delivered: **six SMS:CONNECT Programmes (72 online sessions) to 62 children and young people with health conditions** and two **winter SMS:F2F Programmes delivered face-to-face with 12 children and young people at Dynamic Earth**. Within these programmes 100% of the children and young people made progress towards their self-selected personal goal. In addition:

- 91% felt they had more confidence
- 91% reported an increase in their self-esteem
- 95% felt more socially included
- 86% reported better communication skills 86% were better able to talk about their feelings
- 91% were able to better cope with their stress.

Finally, last year **SMS:CONNECT** was announced as the **winner of the Digital Innovator Self-Management Award** at the 2021 Self-Management Awards organised by the ALLIANCE. In a year in which all our lives have by necessity adopted a far more digital lens, this award focused on what stood out as real innovation in the use of digital technology and we were honoured to receive this award. In addition, SMS:CONNECT was also shortlisted for the Holyrood Digital Health and Care Scotland Awards.

CARE EXPERIENCED CHILDREN AND YOUNG PEOPLE SERVICES

Our Care Experienced Children and Young People Services (CECYPS) offer a range of health and wellbeing support for Foster Carers, Kinship Carers and the children they care for, including expertise and information, training workshops, mini taster sessions, and 1:1 support.

There are often additional complex healthcare issues for children in care, so we tailor our training to help Foster Carers and Kinship Carers gain a deeper understanding of the healthcare needs and rights of children and young people. During the past year we have delivered **16 Foster Care Sessions** to **129 carers** and **18 Kinship Care Sessions** to **81 Carers**. The most popular sessions were **Loss and Change, Calming Techniques, Understanding Trauma, Adolescence Matters, Consent and Confidentiality, and Mental Health and Wellbeing**.

We continued to develop and expand our **Family Participation Group** who help us to develop services, monitor our work, and respond to national consultations. Over the past year there were 13 opportunities for this group and others to help influence national and regional policy and help design and shape the provision of healthcare services with 45 individual contributions.

One deep concern to us during the past year was in relation to the accommodation afforded to **asylum seeking mothers and their babies** at the James Shield Centre in Glasgow. We supported the views of the **Children and Young People's Commissioner Scotland**, and the **Freedom to Crawl coalition**, which includes the Scottish Refugee Council, that this accommodation was unfit for purpose. Many of the mothers were forced out of settled tenanted accommodation in supportive communities and all were put into the cramped bedsits at the Centre. In the process they were forced to leave behind many of their possessions, including their babies' toys, having been restricted to just two bags. These mothers and babies were then confined to one small room, with the cot just a few feet away from the cooker. We collectively campaigned with our partners stating that conditions in the unit posed a **violation of children's human rights**. It is a relief to report that these mothers and their babies are now living in accommodation that is far more suitable for their needs.

HEALTH RIGHTS FOR CHILDREN AND YOUNG PEOPLE SERVICES

All children and young people have rights, no matter who they are, where they live, or what they believe in. The work of the Health Rights for Children and Young People Service underpins Article 24 of the UNCRC that states that every child has the right to the best possible health and to facilities for the treatment of illness and rehabilitation of health. This health right is also protected through the EACH Charter Article 7. All our work strives to ensure that no child is deprived of his/her right of access to such healthcare services.

During the past year we have helped **2,235 families** and **1,410 children and young people** to **better understand healthcare rights information**. **15,565 people** received leaflets, publications, our magazine, and information on healthcare rights and we networked with **over 199 organisations** from across Scotland, taking forward the rights of children and young people with health conditions.

Our partnership with **Napier University** has continued, meaning healthcare rights information was passed to social work students, and we maintained our strong voice within **NHS Greater Glasgow & Clyde**, continuing to be members of their **Rights of the Child Group**. In partnership with **NHS Education for Scotland** we delivered **Special Smiles training** sessions to those interested in **improving oral health through health-related play** and in partnership with the **Dundee International Women's Centre** we delivered **FLOURISH** - a five-week programme that looked at health, rights, responsibilities, play and parenting, using discussion, cooking, and craft.

LOOKING TO THE FUTURE

Looking to the future, we will remain focused on supporting the health and wellbeing of children and young people through the provision of our four main services whilst adhering to our mission, values and five key strategic priorities as outlined in our Children's Health Scotland Strategy 2020-23.

We understand that the next few years will continue to be extremely challenging as we emerge from the pandemic into a cost-of-living crisis, but we will remain committed to doing everything possible to support the health and wellbeing of children and young people. This cannot be achieved without the continued hard work, knowledge and enthusiasm of our staff, the dedication of our supporters and volunteers, and the generosity of our funders.

A handwritten signature in black ink that reads "Richard Olver". The signature is written in a cursive, flowing style.

Prof Richard Olver
Chair, Children's Health Scotland

Financial Review:

In the year to 31 March 2022 the company had a gross income of £310,604 and expenditure of £309,877 (2021: £268,436 and £270,137 respectively).

Funds under management were £194,173 (2021: £193,446).

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 Care Experienced Children and Young People Service. 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 2022, 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. The trustees are asked for recommendations. Application forms are then sent to those interested and a shortlist created. The Chair interviews potential Trustees and then makes a recommendation to Executive Committee who subsequently agree the appointment. If no recommendations are forthcoming, vacancies are advertised through appropriate organisations such as SCVO. 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 SC 006016). 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
	Helen Bauld
	Laura Thorburn
	Zoe Dunhill
	Euan Forbes
	Una MacFadyen
	Maggie Simpson
	Sylvia Smith
	Andy Young (appointed 2 June 2022)

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 [insert date] and signed on their behalf by:

Richard Olver
Richard Olver (Aug 15, 2022 11:35 GMT+1)

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 2022 set out on pages 12 to 21.

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

2022

**CHILDREN'S HEALTH SCOTLAND
BALANCE SHEET
AS AT 31 MARCH 2022**

Company Number: SC100114

	Note	31 March 2022		31 March 2021	
		£	£	£	£
Tangible Fixed Assets					
Office Equipment	7		17,633		8,572
Current Assets:					
Debtors & Prepayments	8	4,593		2,235	
Bank and Cash Balances		190,730		221,174	
		-----		-----	
		195,323		223,409	
		-----		-----	
Current Liabilities:					
Creditors due within 1 year:					
Creditors & Accruals	9	18,783		38,535	
		-----		-----	
		18,783		38,535	
		-----		-----	
Net Current Assets			176,540		184,874
			-----		-----
Net Assets			194,173		193,446
			-----		-----
Represented by:					
Restricted Funds	16	118,711		118,139	
Unrestricted funds	16	75,462		75,307	
		-----		-----	
Total Charity Funds			194,173		193,446
			-----		-----

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 August 2022 and signed on their behalf by:


 Derek Quirk (Aug-15, 2022 09:53 GMT+1) D Quirk, Director

The Notes on pages 14 to 21 form part of these accounts.

**CHILDREN'S HEALTH SCOTLAND
INCOME & EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022**

	Note	Year ended 31 March 2022			Year ended 31 March 2021
		Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income & Endowments from:					
Donations & Legacies		4,685	258,093	262,778	246,401
Charitable Activities		25,644	21,647	47,291	21,251
Investments		535	-	535	784
		-----	-----	-----	-----
Total Income	5	30,864	279,740	310,604	268,436
		-----	-----	-----	-----
Expenditure on:					
Raising Funds		40	24,431	24,471	22,121
Charitable Activities		9,731	275,675	285,406	248,016
		-----	-----	-----	-----
Total Expenditure	6	9,771	300,106	309,877	270,137
		-----	-----	-----	-----
Net income/(expenditure) before transfers		21,093	(20,366)	727	(1,701)
Transfers		(20,938)	20,938	-	-
		-----	-----	-----	-----
Net Movement in funds		155	572	727	(1,701)
Total Funds brought forward		75,307	118,139	193,446	195,147
		-----	-----	-----	-----
Total Funds carried forward	16	75,462	118,711	194,173	193,446
		-----	-----	-----	-----

The Notes on pages 14 to 21 form part of these accounts.

CHILDREN'S HEALTH SCOTLAND

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2022

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.

The directors consider it appropriate to draw up the accounts on the going concern basis. In reaching this view we have considered the current and future funding position and the level of free reserves available to meet any short term shortfalls.

- 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.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2022**

- 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) 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.
- f) Operating Leases – Rental payable under operating leases are charged to the income and expenditure account over the lease term on a straight-line basis.
- g) 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.
Restricted Funds: Restrictions arise when specified by the donor or if they have been raised for a specific purpose.
- h) 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.
- i) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- j) 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.
- k) 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 2022**

5 Income & Endowments

	Unrestricted £	2022 Restricted £	Total £	2021 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
BBC Children in Need	-	10,000	10,000	7,500
Snowball Trust	-	1,750	1,750	3,000
The National Lottery Community Fund	-	40,000	40,000	40,000
Robertson Trust	-	38,000	38,000	-
Health & Social Care Alliance	-	28,226	28,226	-
STV Lottery	4,000	5,000	9,000	-
Training Initiative – Kickstart	-	6,815	6,815	-
SCVO – Kickstart	-	5,298	5,298	-
City of Edinburgh Council - Kickstart	-	5,054	5,054	-
Henrietta Simpson Trust	500	-	500	-
Sir John Sumner's Trust	-	250	250	-
Scottish Government Wellbeing Fund	-	-	-	42,000
Comic Relief, Shift the Power, Coronavirus Response Fund	-	-	-	11,495
The Community Response Recover and Resilience Fund administered by Foundation Scotland	-	-	-	9,997
The National Lottery Awards for All	-	-	-	9,995
Voluntary Action Angus	-	-	-	1,947
Tesco Bags for Life	-	-	-	1,000
Sydney Black Charitable Trust	-	-	-	500
Sir John & Lady Amory	-	-	-	300
Subscriptions	185	-	185	190
Other Donations	-	-	-	777
	-----	-----	-----	-----
	4,685	258,093	262,778	246,401
Charitable Activities				
Fundraising Activities	10,260	304	10,564	4,178
Training and Contracts Income	15,179	21,343	36,522	17,073
Conference Income	205	-	205	-
	-----	-----	-----	-----
	25,644	21,647	47,291	21,251
Investment Income				
Bank Interest Receivable	535	-	535	784
	-----	-----	-----	-----
Total Income	30,864	279,740	310,604	268,436
	-----	-----	-----	-----

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2022**

Income from donations and legacies was £262,778 (2021: £246,401) of which £4,685 was unrestricted (2021: £1,367) and £258,093 was restricted (2021: £245,034).

Income from charitable activities was £47,291 (2021: £21,251) of which £25,644 was unrestricted (2021: £4,822) and £21,647 was restricted (2021: £16,429)

Total investment income was £535 (2021: £784) all of which was unrestricted.

6 Expenditure

Expenses	Raising Funds £	Charitable Activities £	2022 Total £	2021 Total £
Staff Costs	19,899	208,432	228,331	183,739
Recruitment	-	1,815	1,815	230
Consultancy	-	4,725	4,725	210
Travel expenses	-	940	940	240
Printing & Publications	758	6,490	7,248	7,278
Subscriptions payable	-	3,951	3,951	2,177
Self-Management Service	-	16,407	16,407	30,011
CECYP Service	-	800	800	6,150
Hard to Reach Activity	-	111	111	1,874
Learn with CHS	-	1,050	1,050	-
Events	-	3,839	3,839	5,660
Playbox Materials	-	82	82	520
Advertising & Publicity	-	3,248	3,248	4,922
Rent & Insurance	2,106	12,521	14,627	13,508
Telephone	368	2,086	2,454	1,725
Stationery & Postage	-	1,356	1,356	2,276
Computer & Equipment	-	3,570	3,570	4,216
Costs				
Fundraising Costs	1,340	-	1,340	15
Sundries	-	604	604	124
Repairs & Cleaning	-	5,258	5,258	652
Training & Conferences	-	1,296	1,296	855
Independent Examiner's Fee	-	1,380	1,380	1,332
Legal Costs	-	401	401	13
Depreciation of Equipment	-	5,043	5,043	2,410
	-----	-----	-----	-----
	24,471	285,406	309,877	270,137
	-----	-----	-----	-----

Expenditure on charitable activities was £285,420 (2021: £248,016) of which £9,731 was unrestricted (2021: £5,812) and £275,689 was restricted (2021: £242,204).

Cost of raising funds was £24,471 (2021: £22,121) of which £40 was unrestricted (2021: £Nil) and £24,431 was restricted (2021: £22,121).

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2022**

7 Tangible Fixed Assets

	Office Equipment £	Total £
Cost		
At 1 April 2021	19,233	19,233
Additions	14,104	14,104
Disposal	(8,126)	(8,126)
	-----	-----
At 31 March 2022	25,211	25,211
	-----	-----
Depreciation		
At 1 April 2021	10,661	10,661
Charge for the year	5,043	5,043
On Disposals	(8,126)	(8,126)
	-----	-----
At 31 March 2022	7,578	7,578
	-----	-----
Net Book Value		
At 31 March 2022	17,633	17,633
	-----	-----
At 31 March 2021	8,572	8,572
	-----	-----

8 Debtors

	2022 £	2021 £
Debtors	2,231	-
Prepayments	2,362	2,235
	-----	-----
	4,593	2,235
	-----	-----

9 Creditors

	2022 £	2021 £
Due within one year:		
PAYE & NIC	3,405	3,706
Other Creditors & Accruals	5,378	13,486
Deferred Income	10,000	21,343
	-----	-----
	18,783	38,535
	-----	-----

10 Deferred Income

	2022 £	2021 £
Balance at start of year	21,343	-
Added during year	10,000	21,343
Transferred out in year	(21,343)	-
	-----	-----
Balance at end of year	10,000	21,343
	-----	-----

Deferred income is in relation to programmes to be completed in 2022/2023

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2022**

11 Remuneration of Independent Examiner

	2022	2021
	£	£
Independent examination	1,380	1,332
	-----	-----

12 Directors and Employees

Directors received no remuneration (2021: £Nil). Travelling expenses payments to directors totalled £Nil (2021: £Nil).

Staff Costs:

	2022	2021
	£	£
Salaries & Wages	202,646	162,981
National Insurance Contributions	12,031	9,614
Pension Contributions	9,625	7,739
Recruitment Costs	1,816	230
Sessional Costs	4,029	3,405
	-----	-----
	230,147	183,969
	-----	-----

The average number of employees in the year was 11 (2021: 7), at the year end 5 (2021: 3) were full time and all others were part-time. The full time equivalent split was:

Management and Administration	1	1
Service Officers	7	4.3

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

The Key Management Personnel of the charity comprises the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel during the year were £49,748 (2021: £47,896).

Pension contributions are in respect of employer contributions payable during the year. Contributions outstanding at the year-end amounted to £Nil (2021: £Nil).

13 Related Party Transactions

There are no related party transactions in 2022 or 2021, and there is no ultimate controlling party.

14 Lease Commitments

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

	2022	2021
	£	£
Lease expiring within 1 year	-	4,500
Lease expiring within 2-5 years	22,275	-
	-----	-----

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2022**

15 Analysis of Net Assets

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Fixed Assets	-	17,633	17,633	8,572
Bank & Cash Accounts	74,242	116,488	190,730	221,174
Sundry Debtors	1,220	3,373	4,593	2,235
Creditors & Accruals	-	(18,783)	(18,783)	(38,535)
	-----	-----	-----	-----
	75,462	118,711	194,173	193,446
	-----	-----	-----	-----

16 Movement in Funds

Fund	At Start of Year £	Income £	Expenditure £	Transfers £	At End of Year £
Unrestricted funds- General Fund	75,307	30,864	9,771	(20,938)	75,462
	-----	-----	-----	-----	-----
	75,307	30,864	9,771	(20,938)	75,462
	-----	-----	-----	-----	-----
Restricted funds –					
CHWBS Glasgow	2,393	15,232	16,131	(425)	1,069
CHWBS Tayside	8,090	7,928	14,962	(510)	546
Core & Development	-	150,261	164,934	14,673	-
Self-Management Services	90,494	104,569	96,311	(6,904)	91,848
Snowball Trust	975	1,750	2,725	-	-
Playbox	5,313	-	-	-	5,313
Publications	2,302	-	-	-	2,302
Capital Expenditure Fund	8,572	-	5,043	14,104	17,633
	-----	-----	-----	-----	-----
Total Restricted	118,139	279,740	300,106	20,938	118,711
	-----	-----	-----	-----	-----
Total Funds	193,446	310,604	309,877	-	194,173
	-----	-----	-----	-----	-----

Unrestricted funds include designated funds totalling £12,542 (2021: £13,698) which have been set aside for specific services.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2022**

Transfers:

Fund	Reason	Amount £	Total £
Self-Management Service	Expenditure on Fixed Assets transferred to Capital Expenditure Fund	(6,904)	
Core & Development	Expenditure on Fixed Assets transferred to Capital Expenditure Fund	(5,840)	
CHWBS Tayside	Expenditure on Fixed Assets transferred to Capital Expenditure Fund	(510)	
CHWBS Glasgow	Expenditure on Fixed Assets transferred to Capital Expenditure Fund	(425)	
Capital Expenditure	Purchase of Fixed Assets	14,104	
Core & Development	Deficit of funding met from unrestricted funds	20,513	
Unrestricted	Balance per above		----- (20,938) -----

17 Restricted & Designated Funds

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

NHS Greater Glasgow & Clyde again contributed to our children's health and wellbeing work Greater Glasgow & Clyde. This has been supplemented by various fundraising activities. Going forward this will fall into our Health Rights for Children & Young Peoples Service.

Children's Health and Wellbeing Service | Tayside Child Health

CHS's work in Tayside continues. Going forward this work will continue as part of our Children's Health & Wellbeing Service.

Core & Development Costs

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

Self-Management Service

This service delivers self-management programmes to children and young people with long-term health conditions to improve their life experiences. The Service received funding this year from BBC Children in Need, The National Lottery Community Fund and The Health & Social Care Alliance. Moving forward, this will form the basis of our Children's Health & Wellbeing Services.

Snowball Trust

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

Playbox

This relates to income received for sales of playboxes.

Publications

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

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.


Annual Report and Financial Statements 2022 - FINAL

Final Audit Report

2022-08-15

Created:	2022-08-15
By:	Helen Forrest (enquiries@childrenshealthscotland.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAARm_LYFkx2Ra4aQtT6juMCRhJ7KWUGH1I


"Annual Report and Financial Statements 2022 - FINAL" History

 Document created by Helen Forrest (enquiries@childrenshealthscotland.org)

2022-08-15 - 8:43:36 AM GMT

 Document emailed to derek.quirk@me.com for signature

2022-08-15 - 8:47:31 AM GMT

 Email viewed by derek.quirk@me.com


2022-08-15 - 8:52:15 AM GMT

 Signer derek.quirk@me.com entered name at signing as Derek Quirk


2022-08-15 - 8:53:07 AM GMT

 Document e-signed by Derek Quirk (derek.quirk@me.com)


Signature Date: 2022-08-15 - 8:53:08 AM GMT - Time Source: server

 Document emailed to Richard Olver (richard.olver@gmail.com) for signature


2022-08-15 - 8:53:10 AM GMT

 Email viewed by Richard Olver (richard.olver@gmail.com)

2022-08-15 - 10:33:53 AM GMT

 Document e-signed by Richard Olver (richard.olver@gmail.com)

Signature Date: 2022-08-15 - 10:35:14 AM GMT - Time Source: server

 Document emailed to Karen Lawson (karen@jeffreycrawford.co.uk) for signature

2022-08-15 - 10:35:15 AM GMT

 Email viewed by Karen Lawson (karen@jeffreycrawford.co.uk)

2022-08-15 - 11:49:04 AM GMT

 Document e-signed by Karen Lawson (karen@jeffreycrawford.co.uk)

Signature Date: 2022-08-15 - 11:58:58 AM GMT - Time Source: server

 Agreement completed.

2022-08-15 - 11:58:58 AM GMT