



**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**
Year Ended 31 March 2023

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

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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 2023.

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

It has been a very challenging year for Children's Health Scotland, a year in which there has never been a greater need for the children and young people (CYP) we serve to be able to exercise their rights to good health, education, and wellbeing.

During this time, we have continued to demonstrate our resilience, our ability, and our commitment to support the health and wellbeing of CYP and those who love and care for them. We know that many struggle with anxiety, self-esteem and self-efficacy difficulties, social isolation, and loneliness – all of which have been compounded by the pandemic and now the cost-of-living crisis.

As more and more families struggle with rising living costs, unable to afford the very basics, we have continued to work with our partners and health professionals to provide essential health and wellbeing support, reaching over 14,548 children, young people, parents, and carers. Our staff, trustees, volunteers, and partners have worked together to empower the CYP we support with healthcare rights knowledge and life-long self-management skills that will help to influence their health and wellbeing whilst shaping their future life chances. All CYP have an explicit right to achieve their developmental potential and to sustain the highest possible standard of health, education, and wellbeing - rights enshrined in UNCRC Article 24. The challenge is for them to know and understand these rights so that they can ask for the help and services that they are entitled to and have their voices heard.

As noted in this Annual Report and Unaudited Financial Statements to year ended 31 March 2023, we have achieved a gross income of £353,659 with an expenditure of £396,560 with our funds under management remaining satisfactory. This is evidence of just how challenging we have found the past year, during which time demand for our services has increased whilst fundraising has become incredibly difficult. During this period, we have continued to deliver our four key services:

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

CHILDREN AND YOUNG PEOPLE HEALTH AND WELLBEING SERVICES

Our CYP Health and Wellbeing Services (CYPHWS) directly supports the health and wellbeing of CYP and their families and carers across Scotland.

During the past year this national service directly supported 1,223 CYP living with health conditions. This support was mainly focussed on improving their health and wellbeing, whilst increasing their confidence, self-esteem, and communication skills. We achieved this through our one-to-one support and Self-Management Skills (SMS) Programmes: SMS:CONNECT (online programme), SMS:F2F (face-to-face programme); SMS:HUB; SMS:WhyWeight 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 CYP 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 CYPHWS has also delivered: six SMS:CONNECT Programmes (72 online sessions) to 50 CYP living with health conditions; four SMS:F2F Programmes (24 workshops) delivered face-to-face with 33 CYP; four SMS:WHYWEIGHT Programmes (48 online sessions) to 35 CYP; and 12 SMS:HUB sessions delivered to 106 CYP. Within these programmes 84% of the CYP made progress towards their self-selected personal goal.

- 83% felt they had more confidence.
- 71% reported an increase in their self-esteem.
- 69% felt more socially included.
- 73% reported better communication skills.
- 87% were better able to talk about their feelings.
- 73% were able to better cope with their stress.
- 77% had a better knowledge of their health rights.

A key highlight of the year was our attendance at The Royal College of Paediatrics and Child Health (RCPCH) Annual Conference in Liverpool in June, alongside The Children and Young People's Commissioner Scotland (CYPCS), Bruce Adamson. Our Young Volunteer Eve McLaren, who has taken part in our SMS Programmes, joined Bruce for the session 'Children's Rights and Paediatrics: On the Sofa with RCPCH & Us' alongside all of the other UK's children's commissioners - asking some powerful and important questions, whilst sharing the work of Children's Health Scotland, and discussing the importance of collaboration and innovation. Afterwards, Eve received a special mention from the President of the RCPCH, Dr Camilla Kingdon, as one of her top highlights for the entire three-day conference! Speaking about the event, Eve said "I was scared but felt this is something very important to me and I hope to continue making people more aware and accepting of all disabilities, including autism."

CARE EXPERIENCED CYP SERVICES

Our Care Experienced CYP 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 CYP. During the past year we have delivered 16 Foster Care Sessions to 138 carers and 19 Kinship Care Sessions to 174 Carers. The most popular sessions were Loss and Change, Calming Techniques, Understanding Trauma, Adolescence Matters, and Mental Health and Emotional 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.

A high point for our service this year was our participation in Learning to Look Out For You – a wellbeing event for Foster Carers organised by the Fostering Network. The event was part of the 'Moving On' project, positive transitions through and out of foster care in Scotland - an exciting initiative that aims to meet the needs expressed by foster carers for more support around transitions throughout the foster care experience.

We put together 24 Care Packs for this event which encourages engagement and participation activities in relation to supporting the emotional and mental wellbeing of foster families and care experienced children and young people. Project Worker, Bethany Shelton said: *"I want to thank Children's Health Scotland so much for the Care Packs for our 'Learning To Look Out For You' event. The event and packs were well received by the two dozen Foster Carers that attended both in person and online. The guided meditation workshops were especially well received and much of the feedback was to do more of this in the future. We very much value our partnership with Children's Health Scotland and together we are exploring future possibilities to work together including our next Loss and Change session which is on the horizon and filling up quickly."*

HEALTH RIGHTS FOR CYP SERVICES

All CYP have rights, no matter who they are, where they live, or what they believe in. The challenge is for them to know and understand these rights so that they can demand the services they are entitled to and have their voices heard.

During the past year we have helped 2,416 families and 2,133 CYP to better understand healthcare rights information. 18,115 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 CYP with health conditions.

Our partnership with Napier University has continued, informing social work students about the healthcare rights of CYP, 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.

A key highlight for the service was the release of our new book, 'Millie meets the Dentist'. Millie, a 9 years-old, is autistic and worried about going to the dentist. The book looks at ways to help children like Millie, and those who care for them, to become confident about going to the dentist. We're very proud of this wonderful book which includes a section for children and one for adults and professionals who support children like Millie. It offers information, evidence, and lots of practical advice on how to help anxious children through a rights-based approach.

CORPORATE SERVICES

Corporate Services is dedicated to implementing best practices and responsible for all the background tasks of the charity. These include finance, payroll, IT, corporate governance, performance management, human resources, training, events, marketing, communications, and fundraising.

Our national My Health, My Rights Conference was the highlight of the year for Children's Health Scotland, – welcoming over 200 delegates to the Sheraton Hotel in Edinburgh. 28 Exhibitors helped us to create a special day which was hosted by TV presenter and journalist, Catriona Shearer. The day opened with a welcome address from Gwen Garner, Vice-Chair of Children's Health Scotland, and included guest presentations from Dr William Bird MBE, and Dr Suzanne Zeedyk. Workshops were run by Children's Health Scotland, The Care Inspectorate, The LUNA Project, Play Scotland, and Dr Suzanne Zeedyk, and the afternoon included a Panel Debate session. The day concluded with the presentation of the Scottish Children's Health Awards which have been created to celebrate courageous CYP, and those making a difference to their health and wellbeing. Our social media presence took off during the day rising 127% and we congratulate all those who received a prestigious Teddy award.

From 5-11 September 2022 we delivered Scottish Children's Health Week (SCHW) - a national fun packed week which focuses on the health and wellbeing of CYP and their right to the best possible health. During this week we distributed 2,200 printed copies of the free Activity Book designed to support the week and supported by seven key partners and worked with Glasgow Children's Hospital, five schools, and over 50 organisations. We recorded 3,375 new users and 7,341 page views for the SCHW website landing page with over 32,000 impressions on Twitter and over 202,000 people reached on Facebook. That's 33,428 people per day who viewed our social media during the week.

FUNDING

Our main funding source over the past year has continued to be from the Scottish Government through the Children, Young People and Families Early Intervention Fund administered by CORRA. We are sincerely grateful for this funding and for all the other trusts and foundations such as NHS Greater Glasgow and Clyde, BBC Children in Need, The National Lottery Community Fund, the Robertson Trust, the Health and Social Care Alliance, STV Lottery, St James's Place, and the many others who have enabled our work to focus on the health and wellbeing of CYP during the past year. Thank you.

LOOKING TO THE FUTURE

After 12 years as Chair of Children's Health Scotland, it is time for me to step down. It has been a privilege to work with a wonderful team, trustees and staff, united in our commitment to the health and wellbeing of children and young people. In September 2023, I will pass on the role of Chair to Maggie Simpson, confident that our organisation will continue on its successful trajectory. Maggie brings a wealth of experience within the childcare sector to the CHS Team and to the Executive Committee. Her leadership and expertise will undoubtedly enhance the impact we have as the leading children's health charity in Scotland.

Looking to the future, we will remain focused on supporting the health and wellbeing of CYP 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. However, two major pieces of work which will be completed during the next year will be the development of our strategy for 2024-2027 and the start of our Children in Hospital Survey. Since 1985, Children's Health Scotland has carried out surveys of Scottish NHS hospitals admitting children and young people every 4-6 years and the next survey will highlight the good practice and progress that has been made in the provision of children's services in hospitals, whilst also identifying areas where improvements need to be made. It is an important piece of research and one which helps to shape the future of services for children and young people in our hospitals.

Without doubt the next few years will to be extremely challenging as we continue to recover from the pandemic whilst tackling a cost-of-living crisis. I know that Children's Health Scotland will remain committed to doing everything possible to support the health and wellbeing of CYP and their right to the best possible health. This cannot be achieved without the continuing hard work, knowledge and enthusiasm of our staff, the dedication of our supporters and volunteers, and the generosity of our funders, for which I express our gratitude.



Prof Richard Olver
Chair, Children's Health Scotland

Financial Review:

In the year to 31 March 2023 the company had a gross income of £353,659 and expenditure of £396,560 (2022: £310,604 and £309,877 respectively).

The deficit for the year has had an impact on our unrestricted funds. Going forward we have taken steps to reduce our core costs in order to bring this more in alignment again.

Funds under management were £151,272 (2022: £194,173).

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. Although these have reduced this year, based on the budgeted expenditure for the year ending 31 March 2024, the free reserves will still 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, professional, 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	Maggie Simpson
Treasurer	Derek Quirk
Trustee	Helen Bauld
Trustee	Zoe Dunhill (Stepped down 28/02/2023)
Trustee	Euan Forbes
Trustee	Gwen Garner (Stepped down 28/02/2023)
Trustee	Patricia Jackson (Appointed 29/06/2023)
Trustee	Una MacFadyen
Trustee	Katherine McKay (Appointed 19/04/2023)
Trustee	Sylvia Smith
Trustee	Laura Thorburn
Trustee	Andy Young (Appointed 02/06/2022)

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 (Sep 13, 2023 14:11 GMT+1)

Professor Richard Olver, Director
Children's Health Scotland
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 2023 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

September 2023

**CHILDREN'S HEALTH SCOTLAND
BALANCE SHEET
AS AT 31 MARCH 2023**

Company Number: SC100114

	Note	31 March 2023 £	31 March 2022 £
Tangible Fixed Assets			
Office Equipment	7	12,591	17,633
Current Assets:			
Debtors & Prepayments	8	10,260	4,593
Bank and Cash Balances		194,645	190,730
		-----	-----
		204,905	195,323
		-----	-----
Current Liabilities:			
Creditors due within 1 year:			
Creditors & Accruals	9	66,224	18,783
		-----	-----
		66,224	18,783
		-----	-----
Net Current Assets		138,681	176,540
		-----	-----
Net Assets		151,272	194,173
		-----	-----
Represented by:			
Restricted Funds	16	99,072	118,711
Unrestricted funds	16	52,200	75,462
		-----	-----
Total Charity Funds		151,272	194,173
		-----	-----

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 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 Thursday 27 July 2023 and signed on their behalf by:



Derek Quirk (Sep 13, 2023 10:16 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 2023

		Year ended 31 March 2023			Year ended 31 March 2022
	Note	Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
Income & Endowments from:					
Donations & Legacies		920	313,534	314,454	262,778
Charitable Activities		14,040	24,072	38,112	47,291
Investments		1,093	-	1,093	535
		-----	-----	-----	-----
Total Income	5	16,053	337,606	353,659	310,604
		-----	-----	-----	-----
Expenditure on:					
Raising Funds		-	28,002	28,002	24,471
Charitable Activities		15,899	352,659	368,558	285,406
		-----	-----	-----	-----
Total Expenditure	6	15,899	380,661	396,560	309,877
		-----	-----	-----	-----
Net income/(expenditure) before transfers		154	(43,055)	(42,901)	727
Transfers		(23,416)	23,416	-	-
		-----	-----	-----	-----
Net Movement in funds		(23,262)	(19,639)	(42,901)	727
Total Funds brought forward		75,462	118,711	194,173	193,446
		-----	-----	-----	-----
Total Funds carried forward	16	52,200	99,072	151,272	194,173
		-----	-----	-----	-----

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

CHILDREN'S HEALTH SCOTLAND

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2023

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 2023**

- d) Equipment costing individually 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 2023

5 Income & Endowments

	Unrestricted £	2023 Restricted £	Total £	2022 Total £
Donations & Legacies				
NHS Greater Glasgow & Clyde	-	7,000	7,000	7,000
Endowment Funds				
Scottish Government – Children, Young People and Families Early Intervention Fund Grant	-	116,235	116,235	110,700
BBC Children in Need	-	10,750	10,750	10,000
The National Lottery Community Fund	-	47,800	47,800	40,000
Robertson Trust	-	43,700	43,700	38,000
Health & Social Care Alliance	-	28,226	28,226	28,226
City of Edinburgh Council - Kickstart	-	13,998	13,998	5,054
St James's Place	-	10,000	10,000	-
The National Lottery Awards for All	-	9,975	9,975	-
The Stafford Trust	-	5,000	5,000	-
Voluntary Action Angus	-	5,000	5,000	-
The Souter Charitable Trust	-	3,000	3,000	-
Barratt Foundation	-	3,000	3,000	-
Ponton House Trust	-	2,000	2,000	-
Scottish Community Wind Power	-	2,000	2,000	-
Arnold Clark Community Fund	-	2,000	2,000	-
Persimmon Community Champions	-	1,000	1,000	-
Dr Guthrie's Association	-	800	800	-
Scottish Book Trust	-	650	650	-
The Alchemy Foundation	-	500	500	-
Scotmid Community Grant	500	-	500	-
Asda Foundation Green Token Giving	-	400	400	-
Sir John & Lady Amory	-	300	300	-
Sir John Sumner's Trust	250	-	250	250
Soroptimists Kirkintilloch	-	200	200	-
STV Lottery	-	-	-	9,000
Training Initiative – Kickstart	-	-	-	6,815
SCVO – Kickstart	-	-	-	5,298
Snowball Trust	-	-	-	1,750
Henrietta Simpson Trust	-	-	-	500
Subscriptions	170	-	170	185
Other Donations	-	-	-	-
	-----	-----	-----	-----
	920	313,534	314,454	262,778
Charitable Activities				
Fundraising Activities	3,184	635	3,819	10,564
Training and Contracts Income	129	23,437	23,566	36,522
Conference Income	10,727	-	10,727	205
	-----	-----	-----	-----
	14,040	24,072	38,112	47,291
Investment Income				
Bank Interest Receivable	1,093	-	1,093	535
	-----	-----	-----	-----
Total Income	16,053	337,606	353,659	310,604
	-----	-----	-----	-----

CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2023

Income from donations and legacies was £314,454 (2022: £262,778) of which £920 was unrestricted (2022: £4,685) and £313,534 was restricted (2022: £258,093).

Income from charitable activities was £38,112 (2022: £47,291) of which £14,040 was unrestricted (2022: £25,644) and £24,072 was restricted (2022: £21,647)

Total investment income was £1,093 (2022: £535) all of which was unrestricted.

6 Expenditure

Expenses	Raising Funds £	Charitable Activities £	2023 Total £	2022 Total £
Staff Costs	21,448	263,344	284,792	228,331
Recruitment	-	505	505	1,815
Consultancy	-	3,834	3,834	4,725
Travel expenses	-	2,899	2,899	940
Volunteer Costs	-	951	951	-
Printing & Publications	2,773	11,110	13,883	7,248
Subscriptions payable	-	5,738	5,738	3,951
Health & Wellbeing Service	-	17,122	17,122	16,407
CECYP Service	-	3,453	3,453	800
Health Rights Activity	-	2,508	2,508	111
Learn with CHS	-	-	-	1,050
CHS Conference	-	14,093	14,093	-
Events	-	6,090	6,090	3,839
Playbox Materials	-	99	99	82
Advertising & Publicity	-	5,667	5,667	3,248
Rent & Insurance	2,498	14,155	16,653	14,627
Telephone	444	2,519	2,963	2,454
Stationery & Postage	-	2,465	2,465	1,356
Computer & Equipment Costs	-	3,649	3,649	3,570
Fundraising Costs	839	-	839	1,340
Sundries	-	209	209	604
Repairs & Cleaning	-	1,404	1,404	5,258
Training & Conferences	-	183	183	1,296
Independent Examiner's Fee	-	1,470	1,470	1,380
Legal Costs	-	49	49	401
Depreciation of Equipment	-	5,042	5,042	5,043
	-----	-----	-----	-----
	28,002	368,558	396,560	309,877
	-----	-----	-----	-----

Expenditure on charitable activities was £368,558 (2022: £285,420) of which £15,899 was unrestricted (2022: £9,731) and £352,659 was restricted (2022: £275,689).

Cost of raising funds was £28,002 (2022: £24,471) of which £Nil was unrestricted (2022: £40) and £28,002 was restricted (2022: £24,431).

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2023**

7 Tangible Fixed Assets

	Office Equipment £	Total £
Cost		
At 1 April 2022	25,211	25,211
Additions	-	-
Disposal	-	-
	-----	-----
At 31 March 2023	25,211	25,211
	-----	-----
Depreciation		
At 1 April 2022	7,578	7,578
Charge for the year	5,042	5,042
On Disposals	-	-
	-----	-----
At 31 March 2023	12,620	12,620
	-----	-----
Net Book Value		
At 31 March 2023	12,591	12,591
	-----	-----
At 31 March 2022	17,633	17,633
	-----	-----

8 Debtors

	2023 £	2022 £
Debtors	7,740	2,231
Prepayments	2,520	2,362
	-----	-----
	10,260	4,593
	-----	-----

9 Creditors

	2023 £	2022 £
Due within one year:		
PAYE & NIC	5,496	3,405
Other Creditors & Accruals	7,728	5,378
Deferred Income	53,000	10,000
	-----	-----
	66,224	18,783
	-----	-----

10 Deferred Income

	2023 £	2022 £
Balance at start of year	10,000	21,343
Added during year	53,000	10,000
Transferred out in year	(10,000)	(21,343)
	-----	-----
Balance at end of year	53,000	10,000
	-----	-----

Deferred income is in relation to programmes and work to be completed in 2023/2024

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2023**

11 Remuneration of Independent Examiner

	2023	2022
	£	£
Independent examination	1,470	1,380
	-----	-----

12 Directors and Employees

Directors received no remuneration (2022: £Nil). Travelling expenses payments to 1 director totalled £84 (2022: £Nil).

Staff Costs:

	2023	2022
	£	£
Salaries & Wages	250,494	202,646
National Insurance Contributions	17,784	12,031
Pension Contributions	12,389	9,625
Recruitment Costs	505	1,815
Sessional Costs	4,125	4,029
	-----	-----
	285,297	230,146
	-----	-----

The average number of employees in the year was 13 (2022: 11), at the year end 6 (2022: 5) were full time and all others were part-time. The full time equivalent split was:

Management and Administration	2	1
Service Officers	7	7

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 £53,621 (2022: £49,748).

Pension contributions are in respect of employer contributions payable during the year. Contributions outstanding at the year-end amounted to £Nil (2022: £Nil).

13 Related Party Transactions

There are no related party transactions in 2023 or 2022, and there is no ultimate controlling party.

14 Lease Commitments

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

	2023	2022
	£	£
Lease expiring within 1 year	-	-
Lease expiring within 2-5 years	13,500	22,275
	-----	-----

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2023**

15 Analysis of Net Assets

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Fixed Assets	-	12,591	12,591	17,633
Bank & Cash Accounts	55,862	138,783	194,645	190,730
Sundry Debtors	50	10,210	10,260	4,593
Creditors & Accruals	(3,712)	(62,512)	(66,224)	(18,783)
	-----	-----	-----	-----
	52,200	99,072	151,272	194,173
	-----	-----	-----	-----

16 Movement in Funds

Current Year Fund	At Start of Year	Income	Expenditure	Transfers	At End of Year
	£	£	£	£	£
Unrestricted funds- General Fund	75,462	16,053	15,899	(23,416)	52,200
	-----	-----	-----	-----	-----
	75,462	16,053	15,899	(23,416)	52,200
	-----	-----	-----	-----	-----
Restricted funds –					
Corporate Services	-	96,301	98,001	1,700	-
CECYPS	-	69,885	86,075	16,190	-
Health Rights	1,069	29,957	35,295	5,526	1,257
Health & Wellbeing Services	92,394	141,463	153,873	-	79,984
Playbox	5,313	-	73	-	5,240
Publications	2,302	-	2,302	-	-
Capital Expenditure Fund	17,633	-	5,042	-	12,591
	-----	-----	-----	-----	-----
Total Restricted	118,711	337,606	380,661	23,416	99,072
	-----	-----	-----	-----	-----
Total Funds	194,173	353,659	396,560	-	151,272
	-----	-----	-----	-----	-----

Unrestricted funds include designated funds totalling £6,280 (2022: £12,542) which have been set aside for specific services.

Transfers:

Fund	Reason	Amount £	Total £
Corporate	Deficit of funding met from unrestricted funds	1,700	
CECYPS	Deficit of funding met from unrestricted funds	16,190	
Health Rights	Reallocation of previously designated fund	5,526	

Unrestricted	Balance per above		(23,416)

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2023**

Prior Year	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 –					
	CYP Health Rights Services	2,393	15,232	16,131	(425)	1,069
	CYPHWS Tayside	8,090	7,928	14,962	(510)	546
	Corporate Services & CECYPS	-	150,261	164,934	14,673	-
	CYPHWS – SMS Programmes	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.

17 Restricted & Designated Funds

Children and Young People Health Rights Services

NHS Greater Glasgow & Clyde has again contributed to our health and wellbeing work with children and young people and their families in the Greater Glasgow & Clyde health board area. This has been supplemented by various fundraising activities.

Children and Young People Health and Wellbeing Services

This service delivers a range of support and Self-Management Skills (SMS) Programmes to children and young people with health conditions to improve their life experiences. The Service received funding this year from a range of Trusts and Foundations as detailed in this report. Our work in Tayside continues, especially in relation to Flourish which we deliver in partnership with the Dundee International Women's Centre.

Care Experienced Children and Young People Services

This service receives grant funding from the Scottish Government Children, Young People and Families Early Intervention Fund and the Robertson Trust to assist with core costs and development work around the healthcare needs and rights of care experienced children and young people.

Corporate Services

The services receives funding from the Scottish Government Children, Young People and Families Early Intervention Fund and the Robertson Trust towards core costs, and development work to reach out to 'hard to reach' groups for the year.

Playbox

This relates to income received from sales of playboxes.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2023**

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.










230913 Annual Report and Financial Statements 2022-2023 FINAL


Final Audit Report

2023-09-13


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