



ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

Year Ended 31 March 2024

**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 2024.

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 Maggie

Chair of Children's Health Scotland

Welcome to the Annual Report and Financial Statements 2023-24 of Children's Health Scotland. As I mark my first year as Chair, I look back with immense pride on what we've achieved over the past year to support the health and wellbeing of children and young people and those who love and care for them. During this time, I have had the privilege of meeting some of the inspirational people we support to listen first hand to their stories and their endorsement of remarkable services we provide in our community. I've enjoyed meeting with inspiring volunteers, particularly our young group of volunteers, health professionals and policy teams to discuss and hear about the essential work of Children's Health Scotland. What I've learnt is that we, as the leading children's health charity in Scotland, deliver vital support to some of the most vulnerable children and young people in Scotland which essentially improves their life experiences. We're also the only charity in Scotland dedicated to informing, promoting, and campaigning on the healthcare needs and rights of all children and young people with health conditions.

When I accepted the position of Chair, it was with the knowledge that all children and young people 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. The impact of children and young people living with a health condition is severe. They are at risk from social isolation, difficulty making friends, poor mental health and wellbeing, and poor educational and career outcomes due to missing schools and their absolute right to the best possible health. Through our work we empower them to take control of their lives, to become confident and resilient *individuals*, ready to lead fulfilling *lives* as *valued members* of *society*.

Income and expenditure

As noted in this Report, this year have achieved a gross income of £343,165 with an expenditure of £335,485 and our funds under management remain satisfactory. A remarkable achievement during a cost-of-living crisis.

As trustees we are, of course, ultimately responsible for steering Children's Health Scotland through turbulent times and this year I would like to commend all our staff for their hard work, diligence, and ingenuity in responding to financial challenges whilst maintaining our incredible support for children and young people. Demonstrating prudent and careful financial management is always important but perhaps has become even more critical when money is tight for many donors, Trusts, and Foundations.

Service delivery

During the past year we have continued to provide four key services as detailed below and it is my pleasure to note some of their key highlights in this Report.

Health and Wellbeing Service

Our Health and Wellbeing Service 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 supported 3,791 children and young people living with health conditions. This support was mainly focussed on improving their health and wellbeing, whilst increasing their confidence, self-esteem, and communication skills. 298 accessed 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 HWS has also delivered: 2 SMS:CONNECT Programmes (24 online sessions) to 14 CYP living with health conditions; 4 SMS:F2F Programmes (24 workshops) delivered face-to-face with 41 CYP; 4 SMS:WHYWEIGHT Programmes (36 online sessions and 6x2hour in person)) to 42 CYP; and 12 SMS:HUB sessions delivered to 201 CYP. Within these programmes 100% of the CYP made progress towards their self-selected personal goal.

- 71% felt they had more confidence.
- 80% reported an increase in their self-esteem.
- 68% felt more socially included.
- 68% reported better communication skills.
- 52% were better able to talk about their feelings.
- 65% were able to better cope with their stress.
- 68% had a better understanding of their health and wellbeing.
- 77% had a better knowledge of their health rights.

A key highlight of the year was the completion of a new SMS Schools Programme which we developed in partnership with NHS Forth Valley. It is based on other SMS Programmes we've successfully delivered since 2015 and developed in consultation with children and young people. We delivered the Programme to 15 young people at Denny High School – all of whom struggled to stay in school. We were delighted with the results of the Programme and commenting on it a Guidance Teacher told us: *"Pupils have engaged so positively with the Programme and continued to come back week on week. We'd love to do more like it!"*

Care Experienced Service

Our Care Experienced Service 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, thanks to funding from the CYPFEI Fund we have delivered 13 Foster Care Sessions to 113 carers and 9 Kinship Care Sessions to 65 Carers. The most popular sessions were Loss and Change, Calming Techniques, Understanding Trauma, Adolescence Matters, and Mental Health and Emotional Wellbeing. In addition, through new funding via ALLIANCE, we started to deliver a new Resilience and Self-Management Skills Programme for Kinship Carers called Looking After your Family and Self (LAFS). This Programme is themed on building resilience and self-confidence with a strong focus on supporting the emotional health and wellbeing of Kinship Carers and the children and young people in their care through Workshops and monthly HUB sessions.

It is hoped by blending a mixture of theory and practice that Kinship Carers will develop a range of resilience and self-management skills together with a greater understanding of healthcare rights.

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 10 opportunities for this group and others to help influence national and regional policy and help design and shape the provision of healthcare.

A key highlight for the service over the last six months involved our work with the CELCIS and Scottish Government National Child Protection Family Resource. Having been involved in the earlier work on the development of a Family Resource for parents and carers to better understand the National Child Protection Guidance (launched late 2021), we were invited back to engage in user testing on the now complete Family Resource. We convened three focus groups (9 carers – the majority of whom were Foster Carers) to comment on the look, design, and accessibility of the Resource. We received excellent feedback from carers about the whole process and how pleased they were to be involved.

Health Rights Service

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 4,477 families and 5,773 CYP to better understand healthcare rights information. 39,654 people received leaflets, publications, our magazine, and information on healthcare rights and we networked with over 210 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, 'Alina meets the doctor'. Alina is twelve years old, has additional support needs, is 'non-speaking' and needs help to cope with going to the doctor. She is also the main character in our latest book which looks at ways to help children like Alina, and those who love and care for them, to become confident about going to the doctor. We're very proud of this wonderful book which includes a section for children and one for adults and professionals who support children like Alina. 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.

To launch Scottish Children's Health Week (4-10 September 2023) and present our special teddy trophies to winners of the Scottish Children's Health Awards, we hosted our very first Bear's Tea Party at the Balmoral Hotel, Edinburgh in August 2023.

The Awards have been created to celebrate courageous children, and those making a difference to their health and wellbeing and special guests of honour at the Party included the winners, and some of the families we support. I would like to thank Catriona Shearer for helping us make this event so special for those who attended and for talking with the award winners so we could share their stories nationally during the week through our website and the media. Each year the week is growing bigger a little more impressive and during 2023 we distributed 3,000 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, schools, and over 50 organisations.

During Scottish Children's Health Week, we unveiled our national 'My Health, My Rights' Campaign. It is our belief that every child has the right to the best possible health, and this national campaign aims to give voice to the healthcare concerns and priorities raised by the children and young people we support, whilst growing awareness of healthcare rights and the benefits of health-related play.

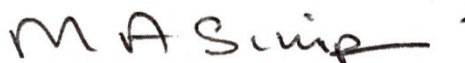
Funding

Our main funding sources 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 and the Robertson Trust. 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 Health and Social Care ALLIANCE, 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

I am now working with the Trustees and our staff on updating our Constitution and the development of our new Children's Health Strategy for 2024-2030 that will reinforce our continuing ambition to be the leading children's health charity in Scotland which supports the right of every child to the best possible health. Our charity plays a vital role in Scotland, improving the lives of some of the most vulnerable children and young people in our society whilst supporting their health, wellbeing, and rights. Our ability to do this rests on essential income from Trusts and Foundations and the amazing work of our staff and volunteers for which I express my gratitude.

Our new Strategy, with its five interlinked strategic priorities of: expertise and information; voice; improving life experiences; training and resources; and health-related play, is set within the context of our charitable remit, and clearly maps the way forward for our services. I believe that, in working to this Strategy over the next six years, Children's Health Scotland will continue to ensure the right of every child to the best possible health whilst ensuring their places within our society are valued, protected, and respected.



Maggie Simpson
Chair, Children's Health Scotland

Financial Review

In the year to 31 March 2024 the company had a gross income of £343,165 and expenditure of £335,485 (2023: £353,659 and £396,560 respectively) resulting in a small surplus of £7,680 (2023: deficit £42,901)

Funds under management were £158,952 (2023: £151,272).

The main funding sources for the year was from the Robertson Trust, and 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 2025, 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	Maggie Simpson
Vice Chair	Euan Forbes
Treasurer	Derek Quirk
Trustee	Helen Bauld
Trustee	Patricia Jackson
Trustee	Una MacFadyen (stepped down 10/10/2023)
Trustee	Katherine McKay
Trustee	Richard Olver (stepped down 10/10/2023)
Trustee	Sylvia Smith (stepped down 10/10/2023)
Trustee	Laura Thorburn (stepped down 10/10/2023)
Trustee	Andy Young

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 15th June 2024 and signed on their behalf by:


Maggie Simpson (Oct 2, 2024 12:56 GMT+1)

Maggie Simpson
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 2024 set out on pages 12 to 22.

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

October 2024

**CHILDREN'S HEALTH SCOTLAND
BALANCE SHEET
AS AT 31 MARCH 2024**

Company Number: SC100114

	Note	31 March 2024 £	31 March 2023 £
Tangible Fixed Assets			
Office Equipment	7	7,548	12,591
Current Assets:			
Debtors & Prepayments	8	35,375	10,260
Bank and Cash Balances		168,517	194,645
		-----	-----
		203,892	204,905
		-----	-----
Current Liabilities:			
Creditors due within 1 year:			
Creditors & Accruals	9	52,488	66,224
		-----	-----
		52,488	66,224
		-----	-----
Net Current Assets		151,404	138,681
		-----	-----
Net Assets		158,952	151,272
		-----	-----
Represented by:			
Restricted Funds	16	95,830	99,072
Unrestricted funds	16	63,122	52,200
		-----	-----
Total Charity Funds		158,952	151,272
		-----	-----

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 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 15th June 2024 and signed on their behalf by:


Derek Quirk (Oct 2, 2024 12:07 GMT+1)

D Quirk, Director

The Notes on pages 14 to 22 form part of these accounts.

CHILDREN'S HEALTH SCOTLAND
INCOME & EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2024

		Year ended 31 March 2024			Year ended 31 March 2023 Total
	Note	Unrestricted Funds £	Restricted Funds £	Total £	£
Income & Endowments from:					
Donations & Legacies		4,160	300,164	304,324	314,454
Charitable Activities		3,361	32,614	35,975	38,112
Investments		2,866	-	2,866	1,093
		-----	-----	-----	-----
Total Income	5	10,387	332,778	343,165	353,659
		-----	-----	-----	-----
Expenditure on:					
Raising Funds		-	27,449	27,449	28,002
Charitable Activities		(535)	308,571	308,036	368,558
		-----	-----	-----	-----
Total Expenditure	6	(535)	336,020	335,485	396,560
		-----	-----	-----	-----
Net income/(expenditure) before transfers		10,922	(3,242)	7,680	(42,901)
Transfers		-	-	-	-
		-----	-----	-----	-----
Net Movement in funds		10,922	(3,242)	7,680	(42,901)
Total Funds brought forward		52,200	99,072	151,272	194,173
		-----	-----	-----	-----
Total Funds carried forward	16	63,122	95,830	158,952	151,272
		-----	-----	-----	-----

The Notes on pages 14 to 22 form part of these accounts.

CHILDREN'S HEALTH SCOTLAND

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2024

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 2024**

- 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 2024

5 Income & Endowments

	Unrestricted	2024 Restricted	Total	2023 Total
	£	£	£	£
Donations & Legacies				
NHS Greater Glasgow & Clyde	-	33,000	33,000	7,000
Endowment Funds				
Scottish Government – Children, Young People and Families Early Intervention Fund Grant	-	116,235	116,235	116,235
BBC Children in Need	-	10,000	10,000	10,750
The National Lottery Community Fund	-	60,000	60,000	47,800
Robertson Trust	3,800	38,000	41,800	43,700
Health & Social Care Alliance	-	18,614	18,614	28,226
City of Edinburgh Council - Kickstart	-	1,500	1,500	13,998
St James's Place	-	10,000	10,000	10,000
The National Lottery Awards for All	-	9,950	9,950	9,975
St Katherines Fund	-	1,100	1,100	-
Leith Benevolent Fund	-	1,000	1,000	-
Scottish Book Trust	-	515	515	650
Sir John & Lady Amory	300	-	300	300
SEAD	-	250	250	-
The Stafford Trust	-	-	-	5,000
Voluntary Action Angus	-	-	-	5,000
The Souter Charitable Trust	-	-	-	3,000
Barratt Foundation	-	-	-	3,000
Ponton House Trust	-	-	-	2,000
Scottish Community Wind Power	-	-	-	2,000
Arnold Clark Community Fund	-	-	-	2,000
Persimmon Community Champions	-	-	-	1,000
Dr Guthrie's Association	-	-	-	800
The Alchemy Foundation	-	-	-	500
Scotmid Community Grant	-	-	-	500
Asda Foundation Green Token Giving	-	-	-	400
Sir John Sumner's Trust	-	-	-	250
Soroptimists Kirkintilloch	-	-	-	200
Subscriptions	60	-	60	170
Other Donations	-	-	-	-
	-----	-----	-----	-----
	4,160	300,164	304,324	314,454
Charitable Activities				
Fundraising Activities	3,361	4,371	7,732	3,819
Training and Contracts Income	-	28,243	28,243	23,566
Conference Income	-	-	-	10,727
	-----	-----	-----	-----
	3,361	32,614	35,975	38,112
Investment Income				
Bank Interest Receivable	2,866	-	2,866	1,093
	-----	-----	-----	-----
Total Income	10,387	332,778	343,165	353,659
	-----	-----	-----	-----

CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

Income from donations and legacies was £304,324 (2023: £314,454) of which £4,160 was unrestricted (2023: £920) and £300,164 was restricted (2023: £313,534).

Income from charitable activities was £35,975 (2023: £38,112) of which £3,361 was unrestricted (2023: £14,040) and £32,614 was restricted (2023: £24,072)

Total investment income was £2,866 (2023: £1,093) all of which was unrestricted.

6 Expenditure

Expenses	Raising Funds £	Charitable Activities £	2024 Total £	2023 Total £
Staff Costs	21,874	220,573	242,447	284,792
Recruitment	-	-	-	505
Consultancy	-	-	-	3,834
Travel expenses	-	4,121	4,121	2,899
Volunteer Costs	-	386	386	951
Printing & Publications	500	4,447	4,947	13,883
Subscriptions payable	-	3,945	3,945	5,738
Health & Wellbeing Service	-	15,387	15,387	17,122
CECYP Service	-	4,272	4,272	3,453
Health Rights Activity	-	3,684	3,684	2,508
Learn with CHS	-	-	-	-
CHS Conference	-	-	-	14,093
Events	-	15,381	15,381	6,090
Playbox Materials	-	-	-	99
Advertising & Publicity	-	5,928	5,928	5,667
Rent & Insurance	2,476	16,599	19,075	16,653
Telephone	404	2,291	2,695	2,963
Stationery & Postage	-	1,056	1,056	2,465
Computer & Equipment Costs	-	1,693	1,693	3,649
Fundraising Costs	2,195	-	2,195	839
Sundries	-	376	376	209
Repairs & Cleaning	-	1,070	1,070	1,404
Training & Conferences	-	184	184	183
Independent Examiner's Fee	-	1,530	1,530	1,470
Legal Costs	-	71	71	49
Depreciation of Equipment	-	5,043	5,043	5,042
	-----	-----	-----	-----
	27,449	308,036	335,485	396,560
	-----	-----	-----	-----

Expenditure on charitable activities was £308,036 (2023: £368,558) of which £535 net refund was unrestricted (2023: £15,899) and £308,571 was restricted (2023: £352,659).

Cost of raising funds was £27,449 (2023: £28,002) of which £Nil was unrestricted (2023: £Nil) and £27,449 was restricted (2023: £28,002).

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024**

7 Tangible Fixed Assets

	Office Equipment £	Total £
Cost		
At 1 April 2023	25,211	25,211
Additions	-	-
Disposal	-	-
	-----	-----
At 31 March 2024	25,211	25,211
	-----	-----
Depreciation		
At 1 April 2023	12,620	12,620
Charge for the year	5,043	5,043
On Disposals	-	-
	-----	-----
At 31 March 2024	17,663	17,663
	-----	-----
Net Book Value		
At 31 March 2024	7,548	7,548
	-----	-----
At 31 March 2023	12,591	12,591
	-----	-----

8 Debtors

	2024 £	2023 £
Debtors	33,000	7,740
Prepayments	2,375	2,520
	-----	-----
	35,375	10,260
	-----	-----

9 Creditors

	2024 £	2023 £
Due within one year:		
PAYE & NIC	4,127	5,496
Other Creditors & Accruals	10,688	7,728
Deferred Income	37,673	53,000
	-----	-----
	52,488	66,224
	-----	-----

10 Deferred Income

	2024 £	2023 £
Balance at start of year	53,000	10,000
Added during year	37,673	53,000
Transferred out in year	(53,000)	(10,000)
	-----	-----
Balance at end of year	37,673	53,000
	-----	-----

Deferred income is in relation to programmes and work to be completed in 2024/2025

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024**

11 Remuneration of Independent Examiner

	2024	2023
	£	£
Independent examination	1,530	1,470
	-----	-----

12 Directors and Employees

Directors received no remuneration (2023: £Nil). Travelling expenses payments to 1 director totalled £84 (2023: £84).

Staff Costs:

	2024	2023
	£	£
Salaries & Wages	212,447	250,494
National Insurance Contributions	15,024	17,784
Pension Contributions	10,910	12,389
Recruitment Costs	-	505
Sessional Costs	3,330	4,125
Redundancy Costs	736	-
	-----	-----
	242,447	285,297
	-----	-----

The average number of employees in the year was 8 (2023: 13), at the year end 4 (2023: 6) were full time and all others were part-time. The full time equivalent split was:

Management and Administration	1	2
Service Officers	5	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 £54,684 (2023: £53,621).

Pension contributions are in respect of employer contributions payable during the year. Contributions outstanding at the year-end amounted to £1,296 (2023: £Nil).

13 Related Party Transactions

There are no related party transactions in 2024 or 2023, and there is no ultimate controlling party.

14 Lease Commitments

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

	2024	2023
	£	£
Lease expiring within 1 year	4,500	-
Lease expiring within 2-5 years	-	13,500
	-----	-----

CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024

15 Analysis of Net Assets

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Fixed Assets	-	7,548	7,548	12,591
Bank & Cash Accounts	66,301	102,216	168,517	194,645
Sundry Debtors	-	35,375	35,375	10,260
Creditors & Accruals	(3,179)	(49,309)	(52,488)	(66,224)
	-----	-----	-----	-----
	63,122	95,830	158,952	151,272
	-----	-----	-----	-----

16 Movement in Funds

Current Year	At Start of Year	Income	Expenditure	Transfers	At End of Year
Fund	£	£	£	£	£
Unrestricted funds- General Fund	52,200	10,387	(535)	-	63,122
	-----	-----	-----	-----	-----
	52,200	10,387	(535)	-	63,122
	-----	-----	-----	-----	-----
Restricted funds –					
Corporate Services	-	83,160	73,957	-	9,203
CECYPS	-	71,204	69,972	-	1,232
Health Rights	1,257	63,501	47,608	-	17,150
Health & Wellbeing Services	79,984	114,913	139,440	-	55,457
Playbox	5,240	-	-	-	5,240
Capital Expenditure Fund	12,591	-	5,043	-	7,548
	-----	-----	-----	-----	-----
Total Restricted	99,072	332,778	336,020	-	95,830
	-----	-----	-----	-----	-----
Total Funds	151,272	343,165	335,485	-	158,952
	-----	-----	-----	-----	-----

Unrestricted funds include designated funds totalling £6,280 (2023: £6,280) which have been set aside for specific services.

Transfers:

Fund	Reason	Amount £	Total £

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024**

Prior 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
		-----	-----	-----	-----	-----
		118,711	337,606	380,661	23,416	99,072
		-----	-----	-----	-----	-----
Total Restricted						
		-----	-----	-----	-----	-----
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.

17 Restricted & Designated Funds

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.

Care Experienced Children and Young People Services

This service receives grant funding from the Scottish Government Children, Young People and Families Early Intervention Fund, Health & Social Care Alliance 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.

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.

Playbox

This relates to income received from sales of playboxes.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2024**

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.

18 Post Balance Sheet Events

Subsequent to the year end the charity was subject to a legal dispute which has now been resolved, the total cost of which amounted to £17,502. This will impact on the current years unrestricted reserves only.











241002 Annual Report and Financial Statements 2023-2024 FINAL

Final Audit Report

2024-10-07

Created:	2024-10-02
By:	Children's Health Scotland (enquiries@childrenshealthscotland.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA6VxWYCMIMcUKFzRIP44IKmj9IH47u98v

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