



# **ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**Year Ended 31 March 2025**

**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 2025.

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.

At Children's Health Scotland, we are committed to improving the health and wellbeing of every child and young person in Scotland and supporting their right to the best possible health. We do this by raising awareness, influencing policy, and working collaboratively across the NHS, voluntary and statutory sectors. Our involvement in Scottish Government Cross-Party Groups ensures that the voices of children, young people, and their families are represented at the highest levels.

## OUR CORE OBJECTIVES

Our Core Objectives are aligned with our Vision, which is *to support the right of every child to the best possible health* (UNCRC Article 24). These are as follows:

### Health Rights Defenders

- Inspiring children, parents, and carers with knowledge and understanding of the United Nations Convention on the Rights of the Child (UNCRC) and health rights, and defending these, when necessary, with professionals, government, committees, and non-governmental organisations.
- Working alongside young volunteers to ensure their voices are at the centre of our work and of health rights development and promotion in Scotland.
- Informing children, parents, and carers of their health rights, where to access information and support, and what they should expect from service providers enabling them to participate in decisions about their care.

### Empowering Children and Young People

- Irrespective of illness and condition, work to improve the life-experiences of children (0–18), particularly vulnerable children, those living with health conditions or care-experienced children, through the provision of information, programmes and training designed to support their health and wellbeing.
- Through sharing knowledge, understanding, and awareness—empower children to take control of managing their health and wellbeing and their future life choices, enabling them to be the best version of themselves that is possible.
- Further the health and wellbeing of children by promoting an understanding and awareness of health-related play in a variety of settings (including hospital and educational settings) and optimising its use through a wide range of play-based materials.

### Collaboration

- Lead, encourage, and coordinate collaboration between children, families, organisations, and agencies by providing or facilitating information, expertise, training, research and other services relating to health and wellbeing in order to nurture good practice.
- Influence health policy, planning and practice for sick children at a national level with the Scottish Government, NHS, and the voluntary sector and at a local level with health professionals, parents, and carers to enable the development of child-centred services that support their health and wellbeing.

- Stimulate interest, campaign, and educate those responsible for health and transition services available to children in Scotland living with health conditions and other vulnerable groups.

## OUR VALUES

As a national charity dedicated to the health and wellbeing of children and young people, we are:

- **Visionary** | We lead with purpose and ambition, raising awareness of children's healthcare rights and driving forward positive change across Scotland.
- **Friendly** | We are warm, welcoming, and inclusive. We build trust through meaningful relationships with children, families, and professionals.
- **Brave** | We stand up for children's rights and wellbeing, challenging injustice and speaking out when it matters most.
- **Informed** | We are experts in our field, guided by evidence, lived experience, and a deep understanding of children's health and rights.
- **Skilled** | We are professional, compassionate, and committed to delivering high-quality, impactful support that makes a real difference.

## A Message from the Chair

Welcome to the Annual Report and Financial Statements 2024-25 of Children's Health Scotland. This year marks a significant milestone as we launched and began implementing our Strategic Plan 2024-2030, reinforcing our commitment to ensuring every child has the right to the best possible health. This new strategy builds on the strong foundation of our previous work while setting ambitious goals for the years ahead, strengthening our services, advocacy, and outreach efforts to meet the evolving needs of children and young people across Scotland.

Guided by five strategic priorities—expertise and information, voice, improving life experiences, training and resources, and health-related play—we have focused on delivering impactful, inclusive, and responsive support. From expanding our health rights advocacy to enhancing our Self-Management Skills Programmes, this year has been about laying the groundwork for long-term, sustainable improvements in children's health and wellbeing.

Financial stability remains essential to sustaining our work and ensuring we continue to provide high-quality services to children, young people, and their families across Scotland. Despite ongoing economic challenges, we have demonstrated resilience and prudent financial management. This year, we achieved a gross income of £339,359 with an expenditure of £320,982, ensuring that our funds remain stable and sustainable.

Our commitment to effective financial stewardship has allowed us to ensure that every pound received translates into meaningful impact, supporting our Health Rights Service, Health and Wellbeing Service, and Care Experienced Service. Our ability to navigate financial pressures while maintaining high-quality services is a testament to the dedication of our staff, trustees, and supporters, whose ongoing commitment allows us to continue making a meaningful difference in the lives of children and young people across Scotland.

By maintaining strong governance and financial management, we ensure that Children's Health Scotland continues to grow and evolve, reinforcing our commitment to children's health equity for years to come.

## SERVICE DELIVERY AND ACHIEVEMENTS

### HEALTH RIGHTS SERVICE

Ensuring children and young people understand their healthcare rights remains at the heart of what we do. Through dedicated outreach, education, and advocacy, our Health Rights Service has continued to empower families, providing guidance on navigating healthcare systems and advocating for their needs. This year, we expanded our reach significantly, engaging 7,866 children and young people through school presentations, hospital visits, and tailored 1-1 support. Beyond this, we connected with 21,026 people and 7,185 families, distributing 36,468 leaflets, packs, and publications, ensuring accessible and meaningful resources reached those who needed them most. In collaboration with 210 organisations, we strengthened healthcare rights advocacy, reinforcing our commitment to equitable healthcare access across Scotland.

By providing expertise and information, we ensure children, young people, and families have access to clear, rights-based healthcare knowledge. The My Health, My Rights Children and Young People's Charter, launched in July 2024, was a significant step forward in making healthcare rights more visible and accessible. Hundreds of children and families engaged in discussions, received resources, and learned how to advocate for their health needs, contributing to our commitment to delivering expertise and information that equips people to make informed healthcare decisions.

Equally important is ensuring that young people have a voice in shaping the healthcare landscape. This priority is reinforced through our Health Rights Defenders, a youth-led advocacy initiative that amplifies the perspectives of children and young people in healthcare discussions. Their dedication to influencing change was showcased during our My Health, My Rights Parliamentary Reception in September, where young people voiced their experiences directly to policymakers. Several MSPs attended, pledging their commitment to advancing healthcare rights and ensuring every child can access the healthcare they deserve.

Beyond advocating for rights, our work actively contributes to improving life experiences. Equipping children with knowledge about their rights enhances their confidence, autonomy, and wellbeing, helping them engage with healthcare systems more effectively. One young participant in the Health Rights Defenders shared: *"Before joining the Health Rights Defenders, I didn't know I had the right to be involved in decisions about my care. Now, I feel confident speaking up. Knowing my rights has helped me feel more in control of my health."*

### HEALTH AND WELLBEING SERVICE

Supporting the health and wellbeing of children and young people remains a key focus of our work, and this year we engaged with 3,191 children and young people to support their right to the best possible health.

Our Self-Management Skills Programmes—SMS:CONNECT, SMS:F2F, and SMS:WhyWeight—and our SMS:HUB offer structured, supportive environments where children develop strategies to improve their health, strengthen communication, and build social connections. These programmes help participants build resilience, enhance communication, develop coping strategies, and strengthen their understanding of healthcare rights, equipping them to manage their conditions confidently. This year, we delivered ten SMS Programmes—seven face-to-face and three online—tailored to their needs. The impact of these have been profound, equipping young participants with the confidence and skills to navigate their health with greater independence. We supported 128 young participants with long-term health conditions to achieve the following outcomes:

- 100% of participants made progress towards their personal health goals
- 85% reported increased confidence
- 77% felt an improvement in their self-esteem
- 66% felt more socially included
- 78% reported strengthened communication skills
- 76% expressed a better ability to articulate their feelings and concerns
- 76% developed improved coping mechanisms for stress
- 87% reported an overall improvement in their health and wellbeing
- 91% gained better knowledge of their healthcare rights

We also supported families facing significant barriers to accessing healthcare through our Flourish Programme, which focuses on empowering vulnerable families whose healthcare rights are most at risk. Many participants face language barriers or uncertainty about how to connect with services, making this programme an essential part of our work in ensuring equitable healthcare access for all children.

Through these initiatives, our Health and Wellbeing Service continues to make a lasting impact, ensuring that children, young people, and families are better equipped to manage their health confidently and advocate for their needs in healthcare settings.

## **CARE EXPERIENCED SERVICE**

Providing tailored support to care-experienced children and young people, as well as their foster and kinship carers, remains a vital part of our work. Many children in care face complex health and wellbeing challenges, requiring targeted support and training to ensure they can access their rights, manage their health, and thrive in their environments. Our Care Experienced Service continues to deliver essential workshops, advocacy, and engagement, ensuring that both children and their carers receive the resources and guidance they need.

This year, funded through CYPFEIF, we successfully delivered 19 foster and kinship care workshops, surpassing our initial target of 18 sessions. Through a blended approach—combining face-to-face sessions with virtual learning—we engaged with 298 carers, ensuring that training remained accessible and responsive to carers' needs. Key sessions included Mental Health and Emotional Wellbeing, Understanding Trauma, Self-Harm Awareness, Loss and Change, Healthcare Rights, and Calming Techniques, covering critical topics that equip carers with the knowledge and confidence to support children effectively.

In addition to our core workshops, our Looking After your Family and Self (LAFS) programme, supported through the ALLIANCE Fund, has provided self-management skills education to kinship carers, helping them develop resilience and confidence in supporting children's health needs. Across nine workshops, carers explored essential self-care strategies, stress management techniques, and practical ways to advocate for children's health rights, ensuring that their role as carers is both sustainable and supportive.

As part of our commitment to improving life experiences, we continue to facilitate community events that help care-experienced children connect and feel included. One key highlight was our Bear's Picnic at Stirling Castle, held in August 2024, where kinship carers and their families came together for a memorable day of self-management activities, a health rights quiz, and a guided castle tour.

Through these initiatives, our Care Experienced Service continues to make a lasting impact, ensuring that children, young people, and their carers receive the training, support, and connections they need to navigate healthcare and emotional wellbeing with confidence.

## CORPORATE SERVICES

Ensuring Children's Health Scotland continues to thrive—both operationally and in raising our public profile—is a fundamental part of our work. This year, our Corporate Services team has focused on expanding engagement, strengthening our digital presence, and reinforcing advocacy for children's healthcare rights. A key priority has been building meaningful partnerships and delivering high-impact campaigns that amplify our message and reach wider audiences.

Our commitment to Scottish Children's Health Week 2024 resulted in engagement with over 5,000 children and young people, supported by seven organisational partners. Social media has played a pivotal role in raising awareness this year, with our reach extending to 196,900 people through X and 89,182 through Facebook, underscoring the growing influence of our campaigns. To further enhance communications, we streamlined the production of our CHS Magazine, shifting to a biannual publication, while our e-newsletters, sent over the year to 36,468 recipients, consistently achieved a 60% open rate, reflecting strong engagement.

Website traffic has grown significantly, with 32,400 page views and 102,700 engagement events, reinforcing the value of our digital platforms. Expanding onto Bluesky Social has allowed us to engage new audiences, ensuring our advocacy and information remain visible, accessible, and impactful. These efforts strengthen our ability to share vital healthcare information, encourage participation, and ensure the voices of children and young people are heard across Scotland.

## LOOKING AHEAD

As we look ahead, we embark on a momentous journey toward Children's Health Scotland's 50th anniversary on 2 October 2026. This milestone offers an opportunity to reflect on our legacy while driving forward ambitious plans to enhance health rights advocacy, self-management education, and support for care-experienced children and young people. As we prepare to mark five decades of advocacy and support for children's health, we are able to recognise how far we have come while setting ambitious goals for the future.

Our preparations for Scottish Children's Health Week 2025 are well underway, with a strengthened focus on engagement, accessibility, and collaboration. Exciting new partners—including Relax Kids, Girlguiding Scotland, and YouthLink Scotland—are contributing to our Activity Book, reinforcing our commitment to ensuring every child has the right to the best possible health. In addition, the My Health, My Rights Campaign continues to grow, with our 50th Anniversary Conference in October 2026 set to bring together policymakers, healthcare professionals, and young advocates to champion the future of children's healthcare in Scotland.

Over the coming months, we will continue developing targeted programmes, partnerships, and training initiatives that reflect our strategic priorities. Through our Health Rights Service, Health and Wellbeing Service, and Care Experienced Service, we remain committed to delivering impactful, inclusive, and responsive support to children, young people, and their families. As we celebrate five decades of advocacy and action, we reaffirm our dedication to ensuring every child can access the healthcare, education, and support they need to flourish.



Maggie Simpson (Jul 30, 2025 09:25:20 GMT+1)

**Maggie Simpson**  
Chair, Children's Health Scotland



## FINANCIAL REVIEW

In the year to 31 March 2025, Children's Health Scotland recorded a gross income of £339,359 and expenditure of £320,982, resulting in a surplus of £18,377. This compares to the previous year's income of £343,165 and expenditure of £335,485, which resulted in a surplus of £7,680.

At the year-end, total funds under management stood at £177,329, up from £158,952 in 2024.

We are grateful for the continued support of our funders. The main sources of income this year included:

- The Scottish Government Children, Young People and Families Early Intervention Fund, supporting our core activities and our Care Experienced Children and Young People Service (administered by CORRA),
- The Robertson Trust, and
- The National Lottery Improving Lives Fund.

We also extend our sincere thanks to all other funders listed elsewhere in this report, whose contributions have enabled us to continue advocating for and supporting the health and wellbeing of children and young people across Scotland.

## RESERVES POLICY

It is the policy of the charity to maintain unrestricted reserves—our free reserves—at a level that ensures financial stability and continuity of operations. The Board of Directors considers an appropriate level to be between three and six months of operational expenditure. Based on the budgeted expenditure for the year ending 31 March 2026, our current reserves remain broadly within this target range.

## RISK MANAGEMENT

The Board regularly reviews the major risks facing the charity, particularly those related to operations and financial sustainability. We are satisfied that appropriate systems and controls are in place to mitigate these risks and ensure the charity's resilience.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

Children's Health Scotland is governed by a Board of Trustees, who also serve as Directors under the Companies Act. In accordance with our Articles of Association, all Executive Committee members retire at the Annual General Meeting but are eligible for re-election, up to a maximum term of nine years.

The Executive Committee brings together a diverse range of expertise, including healthcare, specialist play, and business. New Trustees are recruited through a structured process involving recommendations, applications, interviews, and, where necessary, public advertisement via organisations such as SCVO. The Chair interviews potential Trustees and then makes a recommendation to the Executive Committee, who subsequently agree the appointment. All new members are introduced to the charity's work through meetings with staff and Trustees to ensure they are well-informed and aligned with our Vision and Objectives.

## ADMINISTRATIVE DETAILS

Children's Health Scotland (CHS) is a company limited by guarantee (Company No. SC100114) and a registered Scottish charity (Charity No. SC006016). The company is governed by its Articles of Association and is entitled to dispense with the word "limited" in its name. In the event of winding up, each member's liability is limited to £1.



**Registered Office:**

Cameron House, Forthside Way, Stirling, FK8 1QZ

**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 (stepped down 14 <sup>th</sup> August 2024)
Treasurer	Derek Quirk
Trustee	Helen Bauld (stepped down 30 <sup>th</sup> June 2025)
Trustee	Patricia Jackson
Trustee	Katherine McKay (stepped down 12 <sup>th</sup> October 2024)
Trustee	Andy Young
Trustee	Albert Yeung (appointed 12 <sup>th</sup> October 2024)
Trustee	Layla Robinson (appointed 6 <sup>th</sup> January 2025)
Trustee	Julia Whitaker (appointed 6 <sup>th</sup> January 2025)
Trustee	Jenny Price (appointed 27 <sup>th</sup> February 2025)

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 10 July 2025 and signed on their behalf by:

*Maggie Simpson*

Maggie Simpson (Jul 30, 2025 09:25:20 GMT+1)

Maggie Simpson  
Children's Health Scotland  
Cameron House, Forthside Way, Stirling, FK8 1QZ

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

I report on the accounts for the year ended 31 March 2025 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

**CHILDREN'S HEALTH SCOTLAND  
BALANCE SHEET  
AS AT 31 MARCH 2025**

**Company Number: SC100114**

	Note	31 March 2025 £	31 March 2024 £
Tangible Fixed Assets			
Office Equipment	7	2,820	7,548
Current Assets:			
Debtors & Prepayments	8	33,750	35,375
Bank and Cash Balances		153,351	168,517
		-----	-----
		187,101	203,892
		-----	-----
Current Liabilities:			
Creditors due within 1 year:			
Creditors & Accruals	9	12,592	52,488
		-----	-----
		12,592	52,488
		-----	-----
Net Current Assets		174,509	151,404
		-----	-----
Net Assets		177,329	158,952
		-----	-----
Represented by:			
Restricted Funds	16	91,167	95,830
Unrestricted funds	16	86,162	63,122
		-----	-----
Total Charity Funds		177,329	158,952
		-----	-----

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 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 10 July 2025 and signed on their behalf by:

  
Derek Quirk (Jul 27, 2025 10:31:49 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 2025**

		Year ended 31 March 2025			Year ended 31 March 2024 Total
	Note	Unrestricted Funds £	Restricted Funds £	Total £	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies		11,955	298,379	310,334	304,324
Charitable Activities		14,068	10,350	24,418	35,975
Investments		4,607	-	4,607	2,866
		-----	-----	-----	-----
Total Income	5	30,630	308,729	339,359	343,165
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Raising Funds		3,080	27,775	30,855	27,449
Charitable Activities		4,510	285,617	290,127	308,036
		-----	-----	-----	-----
Total Expenditure	6	7,590	313,392	320,982	335,485
		-----	-----	-----	-----
Net income/(expenditure) before transfers		23,040	(4,663)	18,377	7,680
Transfers		-	-	-	-
		-----	-----	-----	-----
Net Movement in funds		23,040	(4,663)	18,377	7,680
Total Funds brought forward		63,122	95,830	158,952	151,272
		-----	-----	-----	-----
Total Funds carried forward	16	86,162	91,167	177,329	158,952
		-----	-----	-----	-----

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

# CHILDREN'S HEALTH SCOTLAND

## NOTES TO THE ACCOUNTS

### YEAR ENDED 31 MARCH 2025

#### 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 2025**

- 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 2025**

**5 Income & Endowments**

	Unrestricted	2025 Restricted	Total	2024 Total
	£	£	£	£
Donations & Legacies				
NHS Greater Glasgow & Clyde	-	33,000	33,000	33,000
Endowment Funds				
Scottish Government – Children, Young People and Families Early Intervention Fund Grant	-	116,235	116,235	116,235
Scottish Government		5,000	5,000	-
BBC Children in Need	-	-	-	10,000
The National Lottery Community Fund	-	30,000	30,000	60,000
Robertson Trust	10,300	27,700	38,000	41,800
Health & Social Care Alliance	-	38,624	38,624	18,614
City of Edinburgh Council - Kickstart	-	-	-	1,500
Stirling Council	-	7,800	7,800	-
St James's Place	-	-	-	10,000
The National Lottery Awards for All	-	-	-	9,950
St Katherines Fund	-	2,600	2,600	1,100
Leith Benevolent Fund	-	-	-	1,000
Scottish Book Trust	-	-	-	515
Sir John & Lady Amory	-	-	-	300
SEAD	-	-	-	250
Pixel Fund	-	4,000	4,000	-
Soutar Charitable Trust		3,000	3,000	-
Agnes Hunter Trust	-	12,000	12,000	-
Athelbrothock Trust	-	2,500	2,500	-
Alexander Moncur	-	3,000	3,000	-
Ponton House Trust	-	1,500	1,500	-
Russell Trust	-	2,000	2,000	-
WHC Trust	-	2,000	2,000	-
Leng Trust	-	2,000	2,000	-
WM Sword Charitable Trust	-	2,500	2,500	-
Trades Trust	-	2,700	2,700	-
Go Green Managed Services	1,500	-	1,500	-
Subscriptions	155	-	155	60
Other Donations	-	220	220	-
	-----	-----	-----	-----
	11,955	298,379	310,334	304,324
Charitable Activities				
Fundraising Activities	2,628	-	2,628	7,732
Training and Contracts Income	11,440	10,350	21,790	28,243
Conference Income	-	-	-	-
	-----	-----	-----	-----
	14,068	10,350	24,418	35,975
Investment Income				
Bank Interest Receivable	4,607	-	4,607	2,866
	-----	-----	-----	-----
Total Income	30,630	308,729	339,359	343,165
	-----	-----	-----	-----

**CHILDREN'S HEALTH SCOTLAND**  
**NOTES TO THE ACCOUNTS (Cont.)**  
**YEAR ENDED 31 MARCH 2025**

Income from donations and legacies was £310,334 (2024: £304,324) of which £11,955 was unrestricted (2024: £4,160) and £298,379 was restricted (2024: £300,164).

Income from charitable activities was £24,418 (2024: £35,975) of which £14,068 was unrestricted (2024: £3,361) and £10,350 was restricted (2024: £32,614)

Total investment income was £4,607 (2024: £2,866) all of which was unrestricted.

**6 Expenditure**

Expenses	Raising Funds £	Charitable Activities £	2025 Total £	2024 Total £
Staff Costs	23,773	208,004	231,777	242,447
Recruitment	-	-	-	-
Consultancy	-	3,136	3,136	-
Travel expenses	-	2,983	2,983	4,121
Volunteer Costs	-	325	325	386
Printing & Publications	-	5,034	5,034	4,947
Subscriptions payable	-	3,767	3,767	3,945
Health & Wellbeing Service	-	9,872	9,872	15,387
CECYP Service	-	4,232	4,232	4,272
Health Rights Activity	-	3,909	3,909	3,684
Corporate Activity	199	392	591	-
CHS Conference	-	-	-	-
Events	-	14,293	14,293	15,381
Playbox Materials	-	-	-	-
Advertising & Publicity	-	4,091	4,091	5,928
Rent & Insurance	2,877	13,736	16,613	19,075
Telephone	370	2,095	2,465	2,695
Stationery & Postage	-	865	865	1,056
Computer & Equipment Costs	-	3,214	3,214	1,693
Fundraising Costs	3,636	-	3,636	2,195
Sundries	-	412	412	376
Repairs & Cleaning	-	3,332	3,332	1,070
Training & Conferences	-	-	-	184
Independent Examiner's Fee	-	1,580	1,580	1,530
Legal Costs	-	127	127	71
Depreciation of Equipment	-	4,728	4,728	5,043
	-----	-----	-----	-----
	30,855	290,127	320,982	335,485
	-----	-----	-----	-----

Expenditure on charitable activities was £290,127 (2024: £308,036) of which £4,510 was unrestricted (2024: £535) and £285,617 was restricted (2024: £308,571).

Cost of raising funds was £30,855 (2024: £27,449) of which £3,080 was unrestricted (2024: £Nil) and £27,745 was restricted (2024: £27,449).

**CHILDREN'S HEALTH SCOTLAND  
NOTES TO THE ACCOUNTS (Cont.)  
YEAR ENDED 31 MARCH 2025**

**7 Tangible Fixed Assets**

	Office Equipment £	Total £
Cost		
At 1 April 2024	25,211	25,211
Additions	-	-
Disposal	-	-
	-----	-----
At 31 March 2025	25,211	25,211
	-----	-----
Depreciation		
At 1 April 2024	17,663	17,663
Charge for the year	4,728	4,728
On Disposals	-	-
	-----	-----
At 31 March 2025	22,391	22,391
	-----	-----
Net Book Value		
At 31 March 2025	2,820	2,820
	-----	-----
At 31 March 2024	7,548	7,548
	-----	-----

**8 Debtors**

	2025 £	2024 £
Debtors	33,000	33,000
Prepayments	750	2,375
	-----	-----
	33,750	35,375
	-----	-----

**9 Creditors**

	2025 £	2024 £
Due within one year:		
PAYE & NIC	3,834	4,127
Other Creditors & Accruals	8,758	10,688
Deferred Income	-	37,673
	-----	-----
	12,592	52,488
	-----	-----

**10 Deferred Income**

	2025 £	2024 £
Balance at start of year	37,673	53,000
Added during year	-	37,673
Transferred out in year	(37,673)	(53,000)
	-----	-----
Balance at end of year	-	37,673
	-----	-----

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 2025**

**11 Remuneration of Independent Examiner**

	2025	2024
	£	£
Independent examination	1,580	1,530
	-----	-----

**12 Directors and Employees**

Directors received no remuneration (2024: £Nil). Travelling expenses payments to 1 director totalled £84 (2024: £84 ).

**Staff Costs:**

	2025	2024
	£	£
Salaries & Wages	197,975	212,447
National Insurance Contributions	13,873	15,024
Pension Contributions	9,078	10,910
Recruitment Costs	-	-
Sessional Costs	3,851	3,330
Termination Costs	7,000	-
Redundancy Costs	-	736
	-----	-----
	231,777	242,447
	-----	-----

The average number of employees in the year was 6 (2024: 8), at the year end 4 (2024: 4) were full time and all others were part-time. The full time equivalent split was:

Management and Administration	1	1
Service Officers	5	5

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 £59,432 (2024: £54,684).

Pension contributions are in respect of employer contributions payable during the year. Contributions outstanding at the year-end amounted to £1,887 (2024: £1,296).

**13 Related Party Transactions**

There are no related party transactions in 2025 or 2024, and there is no ultimate controlling party.

**14 Lease Commitments**

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

	2025	2024
	£	£
Lease expiring within 1 year	-	4,500
Lease expiring within 2-5 years	17,493	-
	-----	-----

**CHILDREN'S HEALTH SCOTLAND**  
**NOTES TO THE ACCOUNTS (Cont.)**  
**YEAR ENDED 31 MARCH 2025**

**15 Analysis of Net Assets**

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Fixed Assets	-	2,820	2,820	7,548
Bank & Cash Accounts	86,851	66,500	153,351	168,517
Sundry Debtors	-	33,750	33,750	35,375
Creditors & Accruals	(689)	(11,903)	(12,592)	(52,488)
	-----	-----	-----	-----
	86,162	91,167	177,329	158,952
	-----	-----	-----	-----

**16 Movement in Funds**

<b>Current Year</b>	At Start of Year	Income	Expenditure	Transfers	At End of Year
Fund	£	£	£	£	£
Unrestricted funds- General Fund	63,122	30,630	7,590	-	86,162
	-----	-----	-----	-----	-----
	63,122	30,630	7,590	-	86,162
	-----	-----	-----	-----	-----
Restricted funds –					
Corporate Services	9,203	47,235	55,230	-	1,208
CECYPS	1,232	100,674	99,654	-	2,252
Health Rights	17,150	64,100	55,160	-	26,090
Health & Wellbeing Services	55,457	96,720	98,620	-	53,557
Playbox	5,240	-	-	-	5,240
Capital Expenditure Fund	7,548	-	4,728	-	2,820
	-----	-----	-----	-----	-----
Total Restricted	95,830	308,729	313,392	-	91,167
	-----	-----	-----	-----	-----
Total Funds	158,952	339,359	320,982	-	177,329
	-----	-----	-----	-----	-----

Unrestricted funds include designated funds totalling £6,280 (2024: £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 2025**

Prior Year	Fund	At Start of Year £	Income £	Expenditure £	Transfers £	At End of Year £
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
		-----	-----	-----	-----	-----
		99,072	332,778	336,020	-	95,830
		-----	-----	-----	-----	-----
Total Restricted						
Total Funds		151,272	343,165	335,485	-	158,952
		-----	-----	-----	-----	-----

Unrestricted funds include designated funds totalling £6,280 (2022: £6,280) 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 2025**

**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.













# 250331 Annual Report and Financial Statements 2024-2025 APPROVED

Final Audit Report

2025-08-04

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