

CHILDREN IN SCOTLAND LTD
ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

Company Number: SC083383
Charity Number: SC003527

CHILDREN IN SCOTLAND LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

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DIRECTORS' REPORT CHILDREN IN SCOTLAND LTD

The directors are pleased to present their report and financial statements of the charity for the year ended 31 March 2017.

Objectives and activities

Children In Scotland works to improve the life of every child in Scotland. We do this by working closely with our members and partners on projects in schools, communities, early years settings and in health. We also provide a national voice for all in the children's sector to influence change and improvement in our legislation, policy and practices at national and local levels.

We are privileged to work with more than five hundred children's sector organisations and individuals in our membership. With this broad reach, Children in Scotland fulfills a fully independent role of intermediary, facilitating engagement, partnership, learning and communication with and among policymakers, practitioners and children and families, united by our shared ambition to improve children's lives in Scotland.

Our vision is:

Scotland will become a world leader in securing the wellbeing of every child and improving the quality of every childhood.

In order to achieve this, the following values underpin our work:

- **Respect and trust:** We treat everyone with respect and trust and value their unique contribution – children, young people and their families, our staff and volunteers, our members and all our stakeholders
- **Collaboration and participation:** We are committed to working together, with active participation and inclusion of children, young people and their families, our staff and volunteers, our members and all our stakeholders
- **Transparency and integrity:** We share our thinking and are committed to honesty and openness in all our work
- **Informed, focussed and accountable:** We are committed to keeping up to date, working towards defined goals and taking responsibility for our actions.

Working towards our vision

Children in Scotland believes that strengthening the voice and role of children, young people and their families must be at the heart of achieving our vision. They must help to shape the provision, planning and delivery of services and policy development and be involved in assessing the impact this achieves on the improvement of services and support from all providers.

Our sector-wide membership gives Children in Scotland the opportunity to play a valuable and impartial role in supporting the children's sector to unite, improving its effectiveness in working towards this aspiration.

The children's sector landscape is large and complex. Children in Scotland aims to support its members to navigate it effectively and to strengthen the sector's influence in all areas that impact on childhoods and families. We facilitate sharing of the learning from the broad range of approaches across Scotland, the UK and Europe, primarily through our project work and stakeholder engagement.

DIRECTORS' REPORT CHILDREN IN SCOTLAND LTD

Our four strategic priority themes, aims for each of these and achievements in respect of these are as follows:

- o **Childhood:** We are providing national leadership in identifying practical recommendations on how Scotland can provide 1,140 hours of free childcare to every three, four and vulnerable two-year-old by 2020. This will support children to have the best possible start in life and also support families, particularly those on low incomes who are struggling, to balance work with meeting the best interests of their children. During this financial year we secured BIG Lottery Fund funding for an innovative, three-year pilot (CHANGE) to increase childcare provision in a number of Glasgow wards where there is an identified need. We have also worked with four local authorities and their partners to develop a blueprint for transforming their local childcare arrangements and begun an 18-month secondment with the Scottish Government to support fourteen local authorities with their trial early learning and childcare sites. We attended a range of working groups; produced communication materials for parents and professionals; delivered learning events some led by children and young people; and carried out proactive media work to support and increase the role of children and families in improving childhood in Scotland.

Learning: We believe strongly in supporting schools and other learning settings to create a culture where children are empowered to be leaders of their own learning through engagement with schools, parents and wider learning communities. The review of educational governance was a significant consultation exercise and took up much of our time in late 2016 / early 2017. We were commissioned with Young Scot and the Scottish Youth Parliament to undertake extensive engagement activities with children and young people to gather their views of how schools should be run. We also set up a special meeting of the Children and Young People's Cross Party Group with YouthLink Scotland, where members were able to question and discuss the review with the Deputy First Minister. Evidence gathered informed our own consultation response and bolstered our commitment to supporting pupil engagement in school decision making. Our Food, Families, Futures programme, is supported by a range of corporate partners and this year extended to schools in Glasgow, Perth and Kinross and North Ayrshire.

- o **Health and Wellbeing:** We support children, young people, families, professionals and policymakers from all sectors to recognise the importance of health and wellbeing to achieving all outcomes for every child and young person, particularly those in poverty and with additional support needs. We provide high-quality services directly to families and professionals with the aim of empowering children, young people and their families to participate in decision-making. Our two direct services are Enquire, the national service for advice for children with additional support for learning needs, and Resolve, which provides mediation support to avoid escalating disputes into the statutory system. Enquire saw an increase in all contacts to its telephone helpline, website and via email, while cases handled by Resolve increased from fifty six to seventy nine full mediation cases. We have also continued to support bodies such as school nurses and allied health professionals to engage with children and young people.
- o **A Stronger Children's Sector:** We are maximising the power and influence of Scotland's children's sector by continuing to build our membership and by creating an increasing range of strong partnerships. We are committed to ongoing improvement in providing the highest quality of services for members by listening and responding positively to their needs and those of the wider sector. We provide leadership for our members by sharing, learning, facilitating and influencing.

Our key resource for delivering these objectives is our staff team. We are committed to supporting our staff to develop and thrive, with priorities for this set out in our People Strategy and supported by our Organisational Development Plan. This year we completed our work to achieve the EFQM Committed to Excellence award which was awarded in April 2017.

DIRECTORS' REPORT CHILDREN IN SCOTLAND LTD

Achievements and performance

Summary of key achievements in 2016-17:

- Secured significant, three-year funding for an innovative childcare pilot in Glasgow.
- Delivered development support to four local authorities to develop a blueprint for transforming their local childcare arrangements.
- Began a secondment with the Scottish Government to support fourteen local authority childcare trials.
- The Food, Families, Futures Programme secured corporate partners and delivered the programme in five schools.
- Secured support for our ten point manifesto for improving children's lives, which we have since built on for both the EU referendum and follow-up implications of BREXIT for children and young people and our strategic plan 2017-2020.
- Children and young people's views from our participation and engagement work were recorded in the development of our own children and young people's evidence bank. We established our principles and guidelines for all CIS staff, and developed a speaker's briefing on communicating to support the engagement of children and young people.
- We consulted and engaged with seven hundred and ninety three children and young people on the following topic areas: Enquire's new website www.reach.scot, school governance, mental health and wellbeing, STEM subjects, school nursing, violence, police stop and search powers, architecture & design, food, and the Year of Young People 2018.
- Hundreds of parents and carers consulted, including four hundred and ninety parents and carers of children with additional support for learning needs by Enquire to determine their information needs.
- Considerable investment in supporting Scottish Government's work in drafting guidance on the implementation of Children and Young People (Scotland) Act 2014.
- Winners of the 2016 UK Housing Excellence Award for our Beyond 4 Walls project for the Wheatley Housing Group, which worked collaboratively and proactively with young people living in Glasgow to understand how the housing association could better meet young people's needs.
- Partnership formally established with Young Scot and Scottish Youth Parliament to support the aims and objectives of the 2018 Year of Young People.
- Hosting of National Parent Forum for Scotland (NPFSS) was renewed and new hosting arrangements were established with Parenting across Scotland and Play Scotland.
- Welcomed one hundred and ten new members in the year and now have a total of five hundred and four individuals and organisations in membership.
- We continued to increase face-to-face engagement with members, with one thousand, nine hundred and sixty eight delegates at our events and a 93% overall satisfaction rate on returned evaluations.
- The significant increase in social media followers continued with an increase of nearly 30%, with around eleven thousand and nine hundred Twitter followers, continuing the upward trend of prior years for Children in Scotland and just under three thousand followers for Enquire and Reach.

DIRECTORS' REPORT CHILDREN IN SCOTLAND LTD

Financial review

In this financial year Children In Scotland's total incoming resources were £2,041,528 (2016: £2,029,060) and total resources expended were £1,996,179 (2016: £2,117,911). The marginal increase in income is a result of an increase in donations income and a small increase in other income which is primarily made up of venue hire income. The decrease in resources expended is as a result of ongoing cost analysis exercises. Children In Scotland produced a surplus on unrestricted funds of £29,672 (2016: deficit of £77,877). Children In Scotland has budgeted to produce a surplus on unrestricted funds again in the year to 31 March 2018.

Investment policy

The cash reserves of the organisation are held in interest bearing accounts. The Directors keep this arrangement under regular review and pay particular attention to the requirement to ensure that sufficient liquidity is maintained to enable the organisation to manage its commitments.

Reserves policy

Children In Scotland consider that maintenance of a ratio 1.50 of total reserves to average monthly running costs is sufficient to safeguard the organisation against possible reductions in funding, and provides it with funds sufficient to meet the anticipated liabilities over the period.

Following the introduction of FRS102 SORP with its requirement to disclose the Net Present Value of agreed pension deficit contributions Children In Scotland's unrestricted funds is now a negative figure (at 31 March 2017 -£332,611). There is an agreed recovery plan in place whereby contributions will be paid annually over the next 15 years meaning that the pension liability's impact on the unrestricted funds balance should reduce year on year over this period and our strategy to gradually build unrestricted funds to a position where they can cover 3 months of running costs can ultimately be achieved. Currently unrestricted funds (excluding the impact of the pension liability) stand at £169,389 (2016:£140,717). The Directors are satisfied that the current level of reserves and income pipeline is sufficient to meet operational expenditure. Excluding the impact of the pension liability as at 31 March 2017, our ratio of total reserves to average monthly running cost (per total expenditure figures for 2016/17) is 1.91 (2016: 1.55) against the objective of 1.50.

The restricted funds balance of the charity has decreased from £171,477 at 31 March 2016 to £149,154 at 31 March 2017. This decrease is as a result of more funds being spent on restricted funds projects than were received in the year.

DIRECTORS' REPORT CHILDREN IN SCOTLAND LTD

Principal risks and uncertainties

The Directors have a risk management strategy in place and the risk assessment process is designed to record the significant risks the charity faces, to allocate responsibility for their mitigation along with associated management actions and timescales and to record management processes designed to minimise risks.

The principal risks and uncertainties facing the charity, as identified by the Directors, are as follows:

- Financial sustainability (Inadequate reserves position, funding falling below sustainable levels, falling to be competitive)
- Changes to the external environment (making it impossible/unrealistic to secure improved outcomes for children)
- Failing to engage properly (which would in turn impact our ability to influence effectively and secure change)
- Failing to develop our partnerships to maximum effect
- Failing to plan/manage projects effectively, efficiently and without sufficient focus on quality
- Inadequate focus on staff development/working environment (leading to high absenteeism/staff turnover)

The measures in place to mitigate the above risks and uncertainties are as follows:

- Detailed annual budgets are prepared and performance is measured against these on a monthly basis by the leadership team and on a quarterly basis by the board. A three year business plan is also in place and performance is measured against this also.
- The external environment is monitored closely. Our policy and external affairs teams work proactively with external parties to secure improved outcomes for children.
- Our engagement mechanisms are regularly reviewed to ensure we are influencing effectively and securing change.
- Strategic relationships are proactively nurtured in order to ensure maximum effect in pursuit of our vision.
- Project management tools are utilised to ensure quality, effectiveness and efficiency is achieved in all our work.
- A People Strategy is in place including a formal 1 to 1 appraisal process and an annual review system.

Future plans

The budget for 2017/18 continues our focus on gradually building our unrestricted funds while maintaining our ongoing focus on maximising the relationships with our members to strengthen impact and increase sustainable income generation. Our funding continues to come from four key sources; grants for core funding and projects, provision of information services, membership fees and event income. Cost analysis exercises are ongoing across all departments.

**DIRECTORS' REPORT
CHILDREN IN SCOTLAND LTD**

Reference and administrative details

Name of the charity:	Children in Scotland Ltd
Scottish Charity Number:	SC003527
Company Number:	SC083383
Registered Office:	Rosebery House 9 Haymarket Terrace Edinburgh EH12 5EZ
Directors:	The Honourable Lord Kinclaven (Convener) Patricia Jackson (Vice Convener) Robert Parry (Vice Convener) Gillian Donald CA (resigned November 2016) Sally McNair Declan Welsh Jane Devine Sheena Welsh (resigned May 2017) Alistair Duncan (appointed August 2016) Brigid Daniel (appointed August 2016) Satwat Rehman (appointed August 2016) Mark Bevan (resigned May 2016) Ian Wall (resigned May 2016)
Secretary:	Jackie Brock
Auditors:	Chiene + Tait LLP Chartered Accountants and Statutory Auditor 61 Dublin Street Edinburgh EH3 6NL
Bankers:	The Royal Bank of Scotland plc 142-144 Princes Street Edinburgh EH2 4EQ
Solicitors:	Gillespie Macandrew LLP 5 Atholl Crescent Edinburgh EH3 8EJ Clyde & Co 144 West George Street Glasgow G2 2HG

DIRECTORS' REPORT CHILDREN IN SCOTLAND LTD

Structure, governance and management

Children in Scotland's governing documents are its memorandum and articles of association.

Children in Scotland ('CIS') is a company limited by guarantee, established in 1983, with no share capital. Children in Scotland is also a registered charity.

Recruitment to the Board takes place through the work of the Nominations Committee. The Nominations Committee identifies and recommends potential candidates for election to the Board, identifying the skills, experience and knowledge required from new directors by considering the collective skill profile of the current Board. All new directors receive an induction.

The Board of Directors ('the Board') meet four times per year to oversee the work of the organisation and is led by a Convener. Day to day management of the organisation is delegated to the Chief Executive, Jackie Brock, with assistance from the Children in Scotland leadership team and staff. The board approves the delegation of financial authority to the Chief Executive, with specific limits imposed within an approved scheme of delegation.

Key management personnel and remuneration policy

The directors consider the board of directors, who are also the trustees, the Chief Executive and the four Heads of Service as the key management personnel of the charity as they are in charge of directing, controlling and operating the charity on a day to day basis.

Directors' remuneration for the year was £4,207. This represents payments made to Scott Moncrieff, Chartered Accountants, in respect of Gillian Donald in her role as Treasurer. No other director has received any remuneration.

The remuneration of senior staff is reviewed annually with increments awarded subject to the discretion of the Board of Directors. Children in Scotland has adopted the salary points negotiated by the Scottish Joint Council for Local Authorities.

**DIRECTORS' REPORT
CHILDREN IN SCOTLAND LTD**

Statement of directors' responsibilities

The Directors (who are also trustees of Children In Scotland Ltd for the purposes of charity law) are responsible for preparing the Directors' Report 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 that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- 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 that 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.

In so far as the Directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been produced in accordance with the Statement of Recommended Practice-Accounting and Reporting by Charities (SORP) FRS 102, effective January 2015, Charities Accounts (Scotland) Regulations 2006 and in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

By order of the Board

A. F. Wylie

The Honourable Lord Kinclaven

Convener

Date:

10/9/17

**INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS AND MEMBERS OF
CHILDREN IN SCOTLAND LTD**



We have audited the financial statements of Children In Scotland Ltd for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Directors' Responsibilities set out on page 9, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS AND MEMBERS OF
CHILDREN IN SCOTLAND LTD**



Opinion on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Jeremy Chittleburgh BSc CA (Senior Statutory Auditor)

For and on behalf of
Chiene + Tait LLP
Chartered accountant & statutory auditor
61 Dublin Street
Edinburgh
EH3 6NL

22/9/17

Chiene + Tait LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

CHILDREN IN SCOTLAND LTD

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2017

		Unrestricted Funds	Restricted Funds	Total 2017	Total 2016 <i>(Restated)</i>
	Note	£	£	£	£
Income from					
Donations and legacies		16,420	39,150	55,570	41,427
Charitable activities	7	726,792	1,236,028	1,962,820	1,968,388
Investments		314	-	314	417
Other		22,824	-	22,824	18,828
Total		766,350	1,275,178	2,041,528	2,029,060
Expenditure on					
Charitable activities	9	712,678	1,297,501	2,010,179	1,986,911
Total		712,678	1,297,501	2,010,179	1,986,911
Net income/(expenditure)		53,672	(22,323)	31,349	42,149
Transfer between funds		-	-	-	-
Other recognised (losses)/gains					
Actuarial (losses)/gains on pension schemes	18	(24,000)	-	(24,000)	(129,000)
Net movement in funds		29,672	(22,323)	7,349	(86,851)
Reconciliation of funds					
Total funds brought forward (restated)		(362,283)	171,477	(190,806)	(103,955)
Total funds carried forward	14	(332,611)	149,154	(183,457)	(190,806)

All Incoming resources and resources expended derive from continuing activities.

The notes on pages 15 to 28 form part of these accounts.

CHILDREN IN SCOTLAND LTD
(A company limited by guarantee)

**BALANCE SHEET
AS AT 31 MARCH 2017**

	Note	Total 2017 £	Total 2016 (Restated) £
Fixed assets:			
Tangible assets	10	47,435	59,476
		<u>47,435</u>	<u>59,476</u>
Current assets:			
Debtors	11	333,870	279,520
Cash at bank and In hand		334,168	374,193
		<u>668,038</u>	<u>653,713</u>
Liabilities:			
Creditors: Amounts falling due within one year	12	266,202	238,984
Deferred Income	13	130,728	162,011
		<u>396,930</u>	<u>400,995</u>
Net current assets		<u>271,108</u>	<u>252,718</u>
Total assets less current liabilities		<u>318,543</u>	<u>312,194</u>
Pension liabilities: amounts falling due after more than one year	18	502,000	503,000
Net assets/(liabilities)		<u>(183,457)</u>	<u>(190,806)</u>
The funds of the charity:			
Restricted income funds	14 & 19	149,154	171,477
Unrestricted funds:			
General fund	14	169,389	140,717
Pension fund	14	(502,000)	(503,000)
		<u>(183,457)</u>	<u>(190,806)</u>

The accounts were approved by the directors on 10/9/17
and signed on their behalf by:

A.F. Wylie

The Honourable Lord Kinclaven
Convener

Company Number: SC083383

The notes on pages 15 to 28 form part of these accounts.

CHILDREN IN SCOTLAND LTD

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2017

	Note	Total 2017 £	Total 2017 £	Total 2016 £	Total 2016 £
Net cash used in operating activities	<i>see below</i>		(40,339)		71,744
Cash flows from investing activities					
Interest receivable		314		417	
Net cash provided by investing activities			314		417
Change in cash and cash equivalents in the year			(40,025)		72,161
Cash and cash equivalents brought forward			374,193		302,032
Cash and cash equivalents carried forward			334,168		374,193

Reconciliation of net expenditure to cash flow from operating activities

	2017 £	2016 £
Surplus/(deficit) for the year	45,349	(86,851)
Adjustments for:		
Depreciation charge on tangible assets	12,041	12,041
Interest receivable	(314)	(417)
(Increase) in debtors	(54,350)	(33,867)
(Decrease)/increase in creditors	(10,782)	66,834
(Decrease)/increase in deferred income	(31,283)	13,004
(Decrease)/increase in amounts falling due after more than 1 year	(1,000)	101,000
Net cash (used in)/provided by operating activities	(40,339)	71,744

CHILDREN IN SCOTLAND LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. Company information

Children In Scotland Ltd is a company limited by guarantee incorporated and domiciled in Scotland with registered company number SC083383. The registered office is Rosebery House, 9 Haymarket Terrace, Edinburgh, EH12 5EZ. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the company.

2. Accounting policies

Basis of preparation

The accounts have been prepared in accordance with 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 the Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2016.

Public Benefit

Children In Scotland Ltd meets the definition of a public benefit entity under FRS102.

Transition to FRS 102

The date of transition is 1 April 2015, with the Financial Statements for the year ended 31 March 2016 being prepared in accordance with the Financial Reporting Standard for smaller entities (FRSSE).

At the date of transition there is a requirement to recognise liabilities arising from the obligation to pay additional pension contributions over a period of ten years. The initial liability recognised at the date of transition was the Net Present Value of these contributions over that period and amounted to £402,000, as stated in Note 18. Opening reserves have been restated as necessary.

CHILDREN IN SCOTLAND LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

2. Accounting policies (continued)

Reconciliation

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed and have concluded it was. Details of the restatement are noted below.

In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided.

Reconciliation of reported net income

Net income/(expenditure) as previously stated:	£ 12,149
Reduction in pension accrual	38,000
Movement in defined benefit pension liability	<u>(137,000)</u>
2016 net income/(expenditure) as restated:	<u>(86,851)</u>

Reconciliation of unrestricted income funds

	1 April 2015 £	31 March 2016 £
Fund balances as previously stated		
Unrestricted income funds	180,594	102,717
Reduction in pension accrual	36,000	38,000
Net Present Value of additional pension contributions	<u>(402,000)</u>	<u>(503,000)</u>
Fund balances as restated	<u>(185,406)</u>	<u>(362,283)</u>

Preparation of the accounts on a going concern basis

The charity reported an increase of £29,672 in unrestricted funds for the year. Core grant funding has been secured until March 2019 and a large proportion of project funding has been secured for the financial year 2017-18.

The directors have assessed the charity's ability to continue as a going concern and have reasonable expectation that the charity has adequate resources to operate for the foreseeable future. On this basis the directors consider that the charity is a going concern.

Fixed assets

Tangible fixed assets costing more than £3,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life as follows:

Furniture and office equipment:	over 7 years
Computer equipment:	over 5-7 years

CHILDREN IN SCOTLAND LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

2. Accounting policies (continued)

Incoming resources

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they accrue.

Donations, legacies and similar income is included in the year in which it is receivable, which is when the charity becomes entitled to the income, it is probable that it will be received and the amount can be measured reliably.

Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs relating to the category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

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.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support the charitable activities.

Within support costs are governance costs which include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

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 project are allocated directly, other are apportioned on an appropriate basis i.e. estimated project use.

Value Added Tax ('VAT')

Children in Scotland is registered for VAT. VAT is reclaimed using the partial exemption method and as such expenditure includes irrecoverable VAT.

Pension costs

Children in Scotland employees are entitled to join a defined contribution scheme. The assets of this scheme are held separately from those of Children in Scotland in independently administered funds. The pension charge represents contributions payable by Children in Scotland. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Details of Children in Scotland's membership of The Pension Trust Growth Plan and The Pension Trust Scottish Voluntary Sector Pension Scheme defined benefit schemes are included in notes 17 and 18 below.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

2. Accounting policies (continued)

Foreign currencies

Transactions denominated in foreign currencies are translated at the rates of exchange prevailing at the date of each transaction. Assets and liabilities are restated at the rates of exchange ruling at the balance sheet date, with resultant exchange differences included in the Statement of Financial Activities.

Fund accounting

Funds held by the charity are either:

- Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the directors.
- Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charitable company 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The company only has financial assets and financial 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.

3. Taxation status

The company is recognised as a charity for taxation purposes by HMRC.

4. Status of Children in Scotland

Children in Scotland is a company limited by guarantee and has no share capital. In the event of the company being wound up, each director has agreed to contribute an amount not exceeding £1 in Sterling.

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5. Staff costs and numbers	2017	2016
	£	(restated)
		£
Wages and salaries	991,548	982,292
Social security costs	83,236	80,436
Pension costs	53,079	47,692
	1,127,863	1,110,420

The average number of employees during the year was 40.25 (2016:43.92).

Directors' remuneration: fee £4,207 (2016: £8,414). This represents payments made to Scott Moncrieff, Chartered Accountants, in respect of Gillian Donald in her role as Treasurer. Two other directors has received reimbursement of travel costs in the year totalling £68 (2016: £nil). The director's liability insurance premium for the year was £451 (2016: £451).

During the year there was one employee's emoluments which was between £60,000 and £69,999.

The key management personnel are defined as the Directors, the Chief Executive and the four Heads of Service. See above for details on Director remuneration and reimbursement of expenditure. The remuneration of the Chief Executive and the four Heads of Service, was £239,106 (2016: £235,533) including employer pension contributions of £23,913 (2016: £22,958).

6. Surplus for the year	2017	2016
	£	£
This is stated after (crediting)/charging:		
Bank interest receivable	(314)	(417)
Foreign exchange (gain)/loss	(557)	(595)
Auditors' remuneration	5,004	4,860
Other operating leases – property rental	57,838	59,073
Depreciation	12,041	12,041

7. Incoming resources from charitable activities	2017	2016
	£	£
Grants (See note 8)	1,238,514	1,389,483
Advertising	10,211	4,238
Fees	185,979	145,673
Membership	113,965	107,833
Events	325,262	251,083
Publications	4,883	8,569
Specific projects	83,746	59,217
Other Income	260	2,292
	1,962,820	1,968,388

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FOR THE YEAR ENDED 31 MARCH 2017**

8. The organisation's total incoming resources include the grants below:

		2017	2016
		£	£
BIG Fund	Third Sector Early Intervention Fund	-	392,372
Llyods TSB Foundation	Children and Young People Early Intervention Fund - Children in Scotland	390,000	-
	Children and Young People Early Intervention Fund - Children in Scotland	100,000	-
Scottish Government	Enquire	280,000	280,000
	Self-Directed Support	86,512	83,941
	Year of Young People	-	57,876
	Gender Equality Project	-	55,602
Education Scotland	National Parent Forum of Scotland	133,220	132,134
Big Lottery Fund	Investing in Communities	56,881	-
Barclays	LifeSkills	-	72,600
Various	Other project work	191,901	314,958
		1,238,514	1,389,483

9. Expenditure on Charitable Activities

	Restricted funded project £	Unrestricted funded projects £	2017 Total £	2016 Total £
Salaries	844,704	283,159	1,127,863	1,110,420
Fees and payments	214,925	31,728	246,653	232,410
Event expenditure	18,062	159,297	177,359	161,660
Establishment	24,765	135,250	160,015	178,546
Specific project expenditure	88,254	17,930	106,184	101,899
Staff and volunteer expenses	63,078	13,908	76,986	67,990
Printing, design and publications	23,426	29,552	52,978	71,740
Purchase of equipment	16,375	5,840	22,215	23,222
Professional expenses	3,373	9,211	12,584	13,791
Depreciation	-	12,041	12,041	12,041
Advertising and marketing	403	803	1,206	2,552
Finance costs	136	959	1,095	2,640
Pension finance costs	-	13,000	13,000	8,000
	1,297,501	712,678	2,010,179	1,986,911

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10. Fixed Assets	Computer equipment £	Other £	Total £
<i>Cost</i>			
At 1 April 2016	19,286	65,975	85,261
Additions	-	-	-
Disposals	-	-	-
At 31 March 2017	19,286	65,975	85,261
<i>Depreciation</i>			
At 1 April 2016	7,009	18,776	25,785
Charge in the year	2,637	9,404	12,041
Disposals	-	-	-
At 31 March 2017	9,646	28,180	37,826
Net book value			
At 31 March 2017	9,640	37,795	47,435
At 31 March 2016	12,277	47,199	59,476
11. Debtors		2017 £	2016 £
Grants		79,000	40,000
Other debtors		232,888	225,780
Prepayments		21,982	13,740
		333,870	279,520
12. Creditors		2017 £	2016 (restated) £
Operating creditors		34,871	77,174
Other tax and social security		23,893	20,213
Accruals		146,320	94,172
VAT liability		20,592	9,448
Pension liability		11,391	8,842
Provision for doubtful debts		29,135	29,135
		266,202	238,984
13. Deferred Income		2017 £	2016 £
Memberships in advance		95,833	124,884
Event income in advance		29,815	29,099
Specific Project Income in advance		5,080	8,028
		130,728	162,011
		=====	=====

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Reserves

	Restricted Funds	Unrestricted General Fund	Unrestricted Pension Fund	Total
	£	£	£	£
At 1 April 2016 (restated)	171,477	140,717	(503,000)	(190,806)
(Deficit)/surplus for year	(22,323)	28,672	1,000	7,349
At 31 March 2017	149,154	169,389	(502,000)	(183,457)

15. Operating leases and financial commitments

Lease rental payments charged to the statement of financial activities in the year totalled £57,838 (2016: £59,073). At 31 March 2017 the company had total future minimum commitments under non-cancellable operating leases as follows:

	2017 £	2016 £
Leases expiring:		
Between one and five years	13,548	18,064
After five years	288,704	342,836
	302,252	360,900

16. Governance costs

	2017 £	2016 £
Audit fee	5,004	4,860
Treasurer fee	4,207	8,414
	9,211	13,274

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

17. Pension schemes

Children In Scotland participates in four pension schemes, each of which is explained below.

The total contributions paid into each scheme in the year and the outstanding liabilities at the balance sheet date, are summarised as follows:

Scheme	Contributions £	Outstanding £
Aegon Scheme	78,780	7,121
The Pensions Trust Scottish Voluntary Sector Pension Scheme ('SVSPS')	27,680	2,307
The Pensions Trust Growth Scheme	14,534	1,211
Scottish Widows Scheme	9,023	752
Total	130,017	11,391

17.1 Current pension schemes

CIS operates a defined contribution scheme, opened on 1 October 2013 to meet the requirements of auto-enrolment. This scheme is available to all eligible staff and is provided by Aegon. Staff who transferred to Children in Scotland under TUPE regulations in April 2016 also participate in a defined contribution pension scheme which is provided by Scottish Widows.

17.2 Closed schemes

CIS are members of two defined benefit schemes which are closed to new members:

- The Pensions Trust Scottish Voluntary Sector Pension Scheme ('SVSPS'), which has been closed to future accrual; and
- The Pensions Trust Growth Plan ('GP'), which has a mix of defined benefit and defined contribution funds. The defined benefit funds have been closed to future accrual and our participation in the defined contribution fund is limited to one active member, as required for administrative purposes, but is closed to new members.

Both the SVSPS and GP are multi-employer schemes, where the fund assets are co-mingled for investment purposes and benefits are paid from total scheme assets. Following a change in legislation in September 2005, there are potential debts on Children in Scotland that could be levied by the Trustees of the pension schemes and in relation to the additional voluntary contributions of the scheme invested through the Growth Plan. These debts are due in the event of the employer ceasing to participate in the Schemes or the Schemes winding up. The directors have been informed by The Pensions Trust of the estimated employer debt on withdrawal from the Plans based on the financial positions of the Plans as at 30 September 2016. As of this date the estimated debt relating to the Scottish Voluntary Sector Pension Scheme was £2,411,922 (estimated employer debt at 30 September 2015: £1,899,715) and the debt relating to the Growth Plan was £261,487 (estimated employer debt at 30 September 2015: £218,957).

Children in Scotland have paid £27,680 into the Scottish Voluntary Sector Pension Scheme and £14,534 into the Growth Plan for the year ended 31 March 2017. The Pension Trust have advised that the amounts payable in the year ending 31 March 2018 will be £28,510 into the Scottish Voluntary Sector Pension Scheme and £14,970 into the Growth Plan.

The directors do not intend to withdraw from either scheme.

Following the introduction of FRS 102 SORP, there is a requirement to disclose the Net Present Value of agreed deficit contributions and full details are included in Note 18.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

18. Pension liabilities

	2017	2016
	£000s	£000s
Reconciliation of opening and closing provisions:		
Provision at beginning of the year	503	402
Unwinding of the discount factor (interest expense)	13	8
Deficit contribution paid	(38)	(36)
Remeasurements - impact of any change in assumptions	24	(10)
Remeasurements - amendments to the contributions schedule	-	139
Provision at end of the year	502	503
Income and expenditure impact:		
Interest expense	13	8
Remeasurements - impact of any change in assumptions	24	(10)
Remeasurements - amendments to the contributions schedule	-	139
Costs recognised in income and expenditure account	37	137

GP scheme

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 30 September 2025:	£12,945,440 per annum (payable monthly and increasing by 3% each on 1st April)
From 1 April 2016 to 30 September 2028:	£54,560 per annum (payable monthly and increasing by 3% each on 1st April)

SVPS scheme

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £88.22m, liabilities of £122.15m and a deficit of £33.93m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 31 October 2029:	£1,703,000 per annum (payable monthly and increasing by 3% each on 1st April)
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Where the schemes are in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation (as above). The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

19. Note of analysis of movements on restricted reserves

	Balance at 01/04/16	Income	Expenditure	Transfers	Balance at 31/03/17
	£	£	£	£	£
Enquire	18,198	280,000	(294,438)	-	3,760
National Parent Forum of Scotland	-	133,220	(133,220)	-	-
Self-Directed Support Making Space	7,777	86,512	(46,579)	-	47,710
LifeSkills	8,144	-	(8,144)	-	-
Leaders of Learning	15,478	-	(15,478)	-	-
fSDC Co-ordinator Post	7,647	-	(7,647)	-	-
GIRFEC materials	1,830	-	(1,830)	-	-
Festival of Architecture 2016	14,000	6,000	(20,000)	-	-
Alternative Future	2,740	10,900	(14,410)	-	(770)
European Agency Representation Project	-	4,000	(4,000)	-	-
Food , Familles, Futures - Brakes	20,173	3,074	(6,961)	-	16,286
Food , Familles, Futures - Scottish Business in the Community	15,000	15,000	(30,000)	-	-
Food , Familles, Futures - Gannochy Trust	10,000	-	(8,761)	-	1,239
Food , Familles, Futures - STV Hunter	5,500	-	(5,500)	-	-
Food , Familles, Futures - The Ladies of the Friendship Club	-	335	(335)	-	-
Food , Familles, Futures - ASDA Foundation	-	25,000	(5,000)	-	20,000
Food , Familles, Futures - The Hugh Fraser Foundation	-	5,000	-	-	5,000
Summer Programme 2016 - Dalmarnock Primary School	4,990	-	(4,990)	-	-
CYPEIF - Parenting across Scotland- Lloyds Foundation	-	100,000	(100,000)	-	-
Working Families Fund- Parenting across Scotland	-	7,000	(435)	-	6,565
GIRFEC Teacher Toolkit	40,000	5,700	(42,469)	-	3,231
CYPEIF - Children In Scotland - Lloyds Foundation	-	390,000	(390,000)	-	-
NPFS-Parental Involvement Act Review	-	45,000	(45,000)	-	-
Family Friendly Working Scotland – Parenting across Scotland	-	10,000	(3,358)	-	6,642
Sustainable Childcare - BLF	-	56,881	(48,245)	-	8,636
Scottish Enterprise	-	5,000	(5,000)	-	-
Gender Equality Project	-	13,901	(13,901)	-	-
International School Meals Day	-	5,000	(5,000)	-	-
Good Food Nation	-	2,800	(2,800)	-	-
Parenting across Scotland	-	30,855	-	-	30,855
	171,477	1,275,178	(1,297,501)	-	149,154

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

19. Note of analysis of movements on restricted reserves (continued)

Enquire	Helpline service provided on behalf of Scottish Government to support parents, practitioners, children, young people and their families in understanding and working through the Additional Support for Learning Act. In the year 2014/15, additional funding was provided towards expansion costs for this programme, equivalent to one calendar year's funding for a new staff member – the total amount not yet utilised towards this has been carried forward into the 2017/18 financial year.
National Parent Forum of Scotland	The National Parent Forum of Scotland was set up to give Parent Councils, and parents, an opportunity to discuss and raise educational issues of mutual interest, or concerns, at a national level.
Self-Directed Support	Self-directed Support in Scotland is funded by Scottish Government and allows Children in Scotland to implement the National Strategy - building the capacity of support organisations.
Making Space	The Scottish Government provided a financial contribution from their Inspiring Learning Spaces fund towards Children in Scotland's 2 day Making Space conference held in November 2016.
LifeSkills	Funded by Barclays, this programme was an initiative whereby a free education programme was extended to over 6,500 children and young people across Scotland (as part of the wider UK programme) to provide them with access to the skills and opportunities to help transition from school to work life.
Leaders of Learning	Scottish Government funded the development of a Children and Young People Leaders of Learning project. Residual work was completed in the 2016/17 financial year.
fSDC Co-ordinator Post	Scottish Government funded a For Scotland's Disabled Children ('fSDC') participation co-ordinator post and associated activities. Children in Scotland assisted fSDC with policy influencing and participation work with parents/carers of disabled children to increase the involvement of parent's carers in the work of fSDC.
GIRFEC materials	This was joint project work with Barnardo's to establish the use and area of need surrounding GIRFEC materials available across Scotland.
Festival of Architecture 2016	Grant awarded to assist in the financial management, organisation, development, promotion and staging of the Festival of Architecture which celebrated Scottish architecture and architects whilst including an international dimension.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

19. Note of analysis of movements on restricted reserves (continued)

Alternative Future	Partnership work funded by the European Commission working towards the empowerment of child victims of violence in alternative care through a gender sensitive and child-centred capacity building programme for professionals.
European Agency Representation Project	European Agency Development of Special Needs Education project is funded by Scottish Government and allows Children in Scotland to provide accurate and up to date information on provision in Scotland to the European Agency as well as promote the outcomes of the Agency projects within Scotland.
Food , Familles, Futures - Brakes	A restricted donation to be spent specifically on the Irvine and Ibrox food, families, futures (FFF) programme. The FFF project was created in response to schools reporting that many families faced severe difficulties during holiday periods when free school meal entitlement ends. The clubs not only provide a healthy lunch, but also the opportunity to take part in a range of activities and get together with local families.
Food , Familles, Futures - Scottish Business In the Community	Funding restricted towards the Irvine, Ibrox and Blairgowrie food, families, futures (FFF) programme.
Food , Familles, Futures - Gannochy Trust	A grant to support Children in Scotland's food, families, futures (FFF) programme in Eastern Perthshire.
Food , Familles, Futures -STV Hunter	A grant to support Children in Scotland's food, families, futures (FFF) programme in Ibrox.
Food , Familles, Futures - The Ladies of the Friendship Club	A restricted donation to support Children in Scotland's food, families, futures (FFF) programme.
Food , Familles, Futures - ASDA Foundation	A restricted donation to be spent specifically on the Irvine food, families, futures (FFF) programme.
Food , Familles, Futures - The Hugh Fraser Foundation	Funding restricted towards the food, families, futures (FFF) programme.
Summer Programme 2016 - Dalmarnock Primary School	Funding from NHS Greater Glasgow and Clyde to support the running of a summer programme at Dalmarnock Primary School including project management and evaluation support.
CYPEIF - Parenting across Scotland- Lloyds Foundation	Infrastructure funding awarded to Parenting across Scotland from the Children, Young People & Families Early Intervention Fund and Adult Learning & Empowering Communities Fund in order to achieve the following key outcomes: 1) Legislation, policy and practice better meets the needs of families in Scotland, 2) Practitioners working with families are better informed and skilled to deliver support to families and 3) Parents are better equipped with the information to ensure their children have the best start in life and are ready to succeed.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

19. Note of analysis of movements on restricted reserves (continued)

Working Families Fund- Parenting across Scotland	Funding awarded to Parenting across Scotland from the Working Families Fund.
GIRFEC Teacher Toolkit	Funding for the development of a toolkit to support teachers to share messages about GIRFEC and the SHANARRI indicators with children aged 3-12.
CYPEIF - Children in Scotland - Lloyds Foundation	Infrastructure funding awarded from the Children, Young People & Families Early Intervention Fund and Adult Learning & Empowering Communities Fund in order to achieve the following key outcomes: 1) Policy, practice and legislation is positively influenced by the sector through sharing of best practice and frontline views, reducing inequalities and improving life chances for Scotland's most disadvantaged children, 2) Ensuring CYP views are heard and better represented resulting in the lived experience informing policy and services, improving delivery on the frontline, 3) Capacity to deliver high quality sustainable services for all CYP and families is improved resulting in improved support for families who need it, and 4) Children requiring additional support for learning, experiencing disadvantage and/or living in the most disadvantaged areas receive far improved support/services improving their education attainment.
NPFS-Parental Involvement Act Review	Grant funding awarded to Children in Scotland for the National Parent Forum of Scotland to undertake a review of the impact of the Parental Involvement Act 2006.
Family Friendly Working Scotland - Parenting across Scotland	Grant funding awarded to Children in Scotland for Parenting across Scotland to play a full part in the Family Friendly Working Scotland Partnership.
Sustainable Childcare – Big Lottery Fund	Grant funding for a three year project 'A sustainable Childcare Model for Calton and Shettleston Children, Families and Communities' which will through a partnership approach increase the provision of high quality childcare.
Scottish Enterprise	Grant funding to part fund the update of Children in Scotland's branding and brand strategy as part of a larger innovation project.
Gender Equality Project	In conjunction with Scottish Women's Aid seminars were developed and delivered on GIRFEC and Equally Safe and child protection.
International School Meals Day	Funding towards the update and maintenance of the ISMD website, and promotion of ISMD through social media, ahead of Scotland's participation in ISMD on 9 March 2017.
SG Good Food Nation	Grant funding from the Scottish Government for interaction with children and young people using a digital/social media campaign using #goodfoodnation.
Parenting across Scotland	This restricted fund was created upon the transfer of the Parenting across Scotland service to Children in Scotland in April 2016.