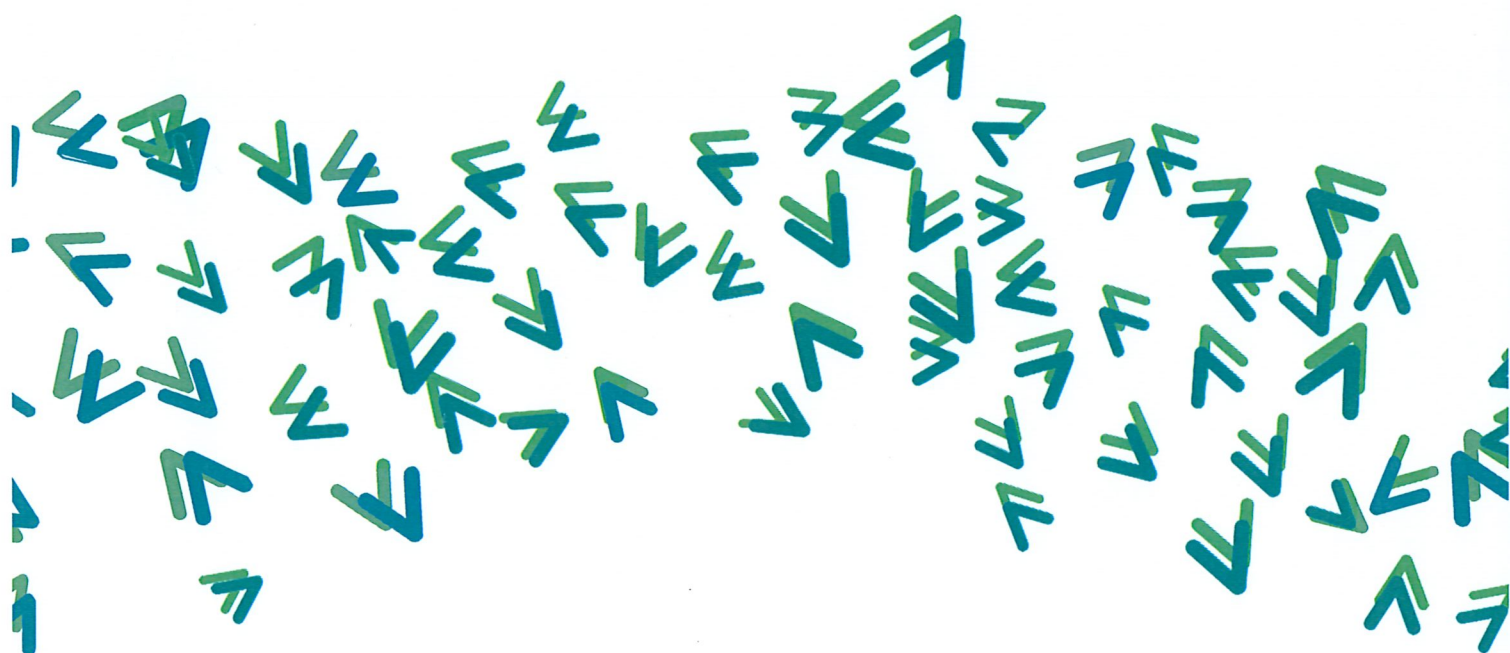




Annual Report And Financial Statements

For the year ended 31 March 2020



Company number: SC083383
Charity number: SC003527

CHILDREN IN SCOTLAND LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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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 2020.

Objectives and activities

2019-20 was the third year of our strategic plan. Our vision is that all children have an equal chance to flourish. We work towards achieving this through our five strategic priorities:

1. To champion the participation and inclusion of children and young people.
2. To ensure that support for children, young people and their families is appropriate, available and accessible.
3. To challenge inequalities.
4. To lead and develop the children's sector workforce.
5. To continue as a sustainable organisation.

Our values which guide how we work to achieve our vision are:

1. Respect and trust: Respecting the views of everyone in our staff team; our Board, children, young people, their families, our members and partners.
2. Collaboration and participation: of children and young people and in partnerships with the children's sector and others.
3. Transparency and integrity: We are committed to openness and honesty in all aspects of our work.
4. Informed, focussed and accountable: We are always updating our learning, we use and apply evidence to inform and achieve our goals.

Our activities across Children in Scotland were planned and delivered in line with our strategic priorities.

Giving all children in Scotland an equal chance to flourish is at the heart of everything we do. We do this by listening, gathering evidence, and applying and sharing our learning, while always working to uphold children's rights. Our range of knowledge and expertise means we can provide trusted support on issues as diverse as the people we work with and the varied lives of children and families in Scotland.

2019-20 has been a year of exceptional activity, in terms of its quality, its breadth and its scale, with projects across Scotland supporting our goals, broadening our network and increasing our influence.

DIRECTORS' REPORT

CHILDREN IN SCOTLAND LTD

Achievements and performance

There are many highlights from this year to demonstrate our achievements and effective performance:

Enquire, our national helpline for additional support for learning enquiries responded to 1,533 enquiries from parents, carers and professionals. 69 evaluation surveys were received during the year; 97% of parents and carers who responded said that our service was 'excellent'.

In February, following consultation with families, we relaunched a new parents' and carers' guide to additional support for learning and 27 factsheets. Across the whole year we distributed nearly 11,000 copies of the guide to families and professionals, and our factsheets were downloaded over 2,700 times from our website.

We increased access to our advice for parents, carers, children and young people who may have difficulty accessing online information by installing the Recite me accessibility tool bar on both the Enquire and Reach website. This tool is also installed on our main Children in Scotland website and enables our website information and publications to be translated into 102 languages. Resolve Mediation service delivered 50 cases across their education authority contracted partners and continues to be the largest provider of ASN (additional support needs) mediation in Scotland.

Our policy and influencing work was extensive with contributions made to 20 consultations held by the Scottish Government, the Scottish Parliament and wider civil society to ensure that the rights and wellbeing of children and young people were being upheld and/or met. Topics included the Incorporation of the UNCRC (UN Convention on the Rights of the Child); Children (Scotland) Bill; Children's Services Planning: Provision of Statutory Guidance; and the Gender Recognition Reform (Scotland) Bill. We also gave oral evidence to the Scottish Parliament Education and Skills Committee on Stage 1 of the Disclosure (Scotland) Bill.

Children in Scotland continued to build on our good relationships with parliamentarians to develop ideas and influence policy-making. We had a stall over 3 days in April 2019 at the Scottish Parliament, where we spoke to 38 MSPs about our 25 calls campaign and our future work developing a manifesto for the 2021 Scottish Parliament Elections. We continued our role as the co-secretariat for the Cross-Party Group (CPG) on Children and Young People at the Scottish Parliament and hosted four meetings across the year with more than 230 attendees.

DIRECTORS' REPORT

CHILDREN IN SCOTLAND LTD

Achievements and performance (continued)

We have been developing our manifesto for the 2021 Scottish Parliament election in partnership with our membership and network. 30 people attended a Voices Forum to inform the development of the manifesto, 80 also contributed to a members' survey to inform our thinking.

In December 2019 we published a manifesto for the UK General Election. The manifesto was signed up to by 19 national organisations across the UK, including Children in Wales and Children in Northern Ireland. The manifesto called for action on Poverty and Social Security, Rights, Europe and the Environment.

Children in Scotland is an active member of a range of Scottish, UK and European campaigns and working groups that affect real change to policy of relevance to children and young people.

For 2019/20, these included:

- Eurochild's National Partner Network
- End Child Poverty Coalition & the Give Me 5 Campaign
- Campaign for Equal Protection for Assault (Scotland) Bill
- Brexit & Rights Civil Society Working Group
- Scottish Government working group on Supporting Transgender Pupils in Schools Guidance
- The Scottish Alliance for People and Places

Across the year we have continued to develop opportunities for our members to contribute to strengthening the children's sector in Scotland.

Our Children's Sector Strategic and Policy Forum has continued to present opportunities for our members to engage directly with the key Scottish Government officials.

We hosted a range of Voices Forum events across the year on the Incorporation of the UNCRC; Children in Scotland's manifesto and the Expansion of Early Learning and Childcare. Our Voices Forums support our members to influence our policy positions and us to take their views forward in discussions with government. They have also provided members with opportunities to engage with key Scottish Government officials.

This year we have enjoyed seeing children and young people's participation embedded across our work and have shared our experiences and expertise across the sector and beyond.

Across our projects, groups and activities, we engaged with 721 children and young people ranging in age from 3 to 26 years in 32 local authorities across Scotland.

DIRECTORS' REPORT

CHILDREN IN SCOTLAND LTD

Achievements and performance (continued)

Over the course of the year the Learning and Events team led a diverse programme of 200+ learning opportunities, attended by more than 5,000 people. Our programme included training courses, networking events, conferences, residentials and international study trips.

Our membership reached 575 by the end of March 2020, covering all parts of the children's sector in Scotland – local authorities and other statutory organisations, schools, nurseries, residential care, charities, corporate, business and social enterprises have all signed up to our values of a network dedicated to improving the lives of children in Scotland.

Our diverse member organisations received a range of benefits, including six editions of Children in Scotland magazine, access to free member events and training, invitations to networking opportunities, access to our policy-focused members' forums, free advertising and exclusive insight and policy briefings.

We are fortunate to have a hugely committed staff team and board of trustees supporting our organisation's activities. At the start of this financial year, Children in Scotland's outstanding Convener, Dame Dr Denise Coia was forced to resign due to ill health. Sadly, Dame Denise died in April 2020. This charity remains deeply grateful for having had the opportunity to experience her warm and supportive leadership as well as her talent and expertise in the role of Convener, albeit for such a brief period. Two Vice Conveners, Dr Patricia Jackson and Ms Jane Devine, provided invaluable and essential continuity of leadership until I joined the Board as Convener in December 2019. A few months earlier in August 2019, the Board also appointed two young people as Trustees, a further legacy of Dame Denise's passion for involving young people in all aspects of Children in Scotland's activities. Together with the expansion of our children and young people's advisory group, Changing Our World, the views of children and young people are increasingly being embedded in everything we do at all levels of the organisation.

Financially we worked hard to continue our progress in building a sustainable organisation and were very pleased to once again record a positive net movement in our unrestricted funds.

DIRECTORS' REPORT

CHILDREN IN SCOTLAND LTD

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.

Financial review

In this financial year Children in Scotland's total incoming resources were £3,014,185 (2019: £3,104,594) and total resources expended were £3,259,908 (2019: £2,607,283). The primary drivers of the decrease in income were a decrease in events, membership and donation income. The increase in resources expended relates to spending restricted funds held. Cost analysis exercises continue to be undertaken and efficiencies are sought out wherever possible. Children in Scotland produced a surplus on unrestricted funds of £97,658 (2019: £181,655). Children in Scotland has budgeted to produce a surplus on unrestricted funds again in the year to 31 March 2021.

No organisation could have predicted the extensive and overwhelming effect of a global pandemic over a matter of months. As with many sectors, the start of lockdown saw the staff of Children in Scotland adapt to home working with great professionalism and flexibility, transforming the delivery of many services, including events, to online. This effort was remarkable and has enabled us to maintain much of the planned work programme to the best of our ability. The Board has also adapted to virtual meetings to ensure continuity of meetings and organisational oversight. There have, however, also been less positive consequences including a reduction in anticipated income from events and challenges to the ways we engage with, and involve, children and young people in our work. At the time of writing, the future continues to be uncertain but we remain confident about our ability to continue to serve the interests of children and young people in Scotland.

DIRECTORS' REPORT

CHILDREN IN SCOTLAND LTD

Reserves policy

The reserves policy of Children in Scotland is to hold sufficient free reserves to safeguard the organisation against possible reductions in funding and provide it with funds sufficient to meet anticipated liabilities. The Board has set a target to maintain free reserves equal to at least three months of operating costs. The Board monitors reserve adequacy on a quarterly basis.

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 are £63,144 (at 31 March 2019 (£34,514)). There is a recovery plan in place whereby contributions will be paid annually over the next 8 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 build gradually unrestricted funds to a position where they can cover 3 months of operating costs can ultimately be achieved. Currently unrestricted funds (excluding the impact of the pension liability) stand at £376,247 (2018: £331,193). The Directors are satisfied that the current level of reserves and income pipeline is sufficient to meet operational expenditure. As well as reserves adequacy, the Board also monitors the income pipeline on a quarterly basis.

The restricted funds balance of the charity has decreased from £482,998 at 31 March 2019 to £146,216 at 31 March 2020. This decrease is as a result of more restricted funds being spent than being received in the year, notably £235,392 held at 31 March 2019 in respect of the Early Learning and Childcare Inclusion Fund was distributed in the year under review.

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, failing 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, efficiency and without sufficient focus on quality
- Inadequate focus on staff development/working environment (leading to high absenteeism/staff turnover)

DIRECTORS' REPORT CHILDREN IN SCOTLAND LTD

Principal risks and uncertainties (continued)

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 four year strategic plan is also in place and performance is measured against this also.
- The external environment is monitored closely. Our policy, projects and participation, 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 2020/21 continues our focus on building gradually 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:	Maureen McGinn (Convener, appointed 1 December 2019) Dr Patricia D Jackson (Vice Convener, resigned 30 October 2019) Jane Devine (Vice Convener) Jo Derrick (Vice Convener) Professor Brigid Daniel Satwat Rehman Karen Conaghan Lady Morag Wise Esther Black Jennie Gollan (appointed 21 August 2019) Liam Slaven (appointed 21 August 2019) Rohan Gunatillake (appointed 26 August 2020) Benjamin Supple (appointed 26 August 2020) Dr Dame Denise Coia (Convener) (resigned May 2019) Alistair Duncan (resigned May 2019)
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

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 (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.

**DIRECTORS' REPORT
CHILDREN IN SCOTLAND LTD**

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



Maureen McGinn

Date: 28th OCTOBER 2020

Convener

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



Opinion

We have audited the financial statements of Children in Scotland Limited for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2020, and of the charitable company's incoming resources and application of resources, including the charitable company's income and expenditure, for the period 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Directors' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions 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 charitable 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 in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charitable company, 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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.

Responsibilities of directors

As explained more fully in the Trustees' Responsibilities Statement set out on page 11, the directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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



Auditor's responsibilities for the audit of the financial statements

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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 directors, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and directors 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 the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

Barry Truswell CA (Senior Statutory Auditor)
For and on behalf of
Chiene + Tait LLP
Chartered Accountant & Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

10 November 2020

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 2020

		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	Note	£	£	£	£
Income from					
Donations and legacies		16,962	-	16,962	35,572
Charitable activities	7	817,871	2,155,163	2,973,034	3,044,269
Investments		1,058	-	1,058	647
Other		23,131	-	23,131	24,106
Total		859,022	2,155,163	3,014,185	3,104,594
Expenditure on					
Charitable activities	9	767,963	2,491,945	3,259,908	2,607,283
Total		767,963	2,491,945	3,259,908	2,607,283
Net income/(expenditure)		91,059	(336,782)	(245,723)	497,311
Transfer between funds		-	-	-	-
Other recognised gains/(losses)					
Actuarial gains/(losses) on pension schemes	18	6,599	-	6,599	(7,000)
Net movement in funds		97,658	(336,782)	(239,124)	490,311
Reconciliation of funds					
Total funds brought forward		(34,514)	482,998	448,484	(41,827)
Total funds carried forward	14	63,144	146,216	209,360	448,484

All incoming resources and resources expended derive from continuing activities.

The notes on pages 20 to 36 form part of these accounts.

CHILDREN IN SCOTLAND LTD
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2020

	Note	Total 2020 £	Total 2019 £
Fixed assets:			
Tangible assets	10	13,141	24,178
		<u>13,141</u>	<u>24,178</u>
Current assets:			
Debtors	11	294,025	478,024
Cash at bank and in hand		631,205	535,402
		<u>925,230</u>	<u>1,013,426</u>
Liabilities:			
Creditors: Amounts falling due within one year	12	221,386	181,424
Deferred income	13	194,522	41,989
		<u>415,908</u>	<u>223,413</u>
Net current assets		509,322	790,013
Total assets less current liabilities		<u>522,463</u>	<u>814,191</u>
Pension liabilities: amounts falling due after more than one year	18	313,103	365,707
Net assets		<u>209,360</u>	<u>448,484</u>
The funds of the charity:			
Restricted income funds	14 & 19	146,216	482,998
Unrestricted funds:			
General fund	14	376,247	331,193
Pension fund	14	<u>(313,103)</u>	<u>(365,707)</u>
		<u>209,360</u>	<u>448,484</u>

The accounts were approved by the directors on 28th October 2020

and signed on their behalf by:



Maureen McGinn

Convener

Company Number: SC083383

The notes on pages 20 to 36 form part of these accounts.

CHILDREN IN SCOTLAND LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2020

	Note	Total 2020 £	Total 2020 £	Total 2019 £	Total 2019 £
Net cash provided by operating activities	see below		94,745		59,740
Cash flows from investing activities					
Interest receivable		1,058		647	
Net cash provided by investing activities			1,058		647
Change in cash and cash equivalents in the year			<u>95,803</u>		<u>60,387</u>
Cash and cash equivalents brought forward			535,402		475,015
Cash and cash equivalents carried forward			<u>631,205</u>		<u>535,402</u>

Reconciliation of net expenditure to cash flow from operating activities

	2020 £	2019 £
Surplus for the year	(239,124)	490,311
Adjustments for:		
Depreciation charge on tangible assets	11,037	11,629
Interest receivable	(1,058)	(647)
Decrease/(increase) in debtors	183,999	(165,221)
Increase/(decrease) in creditors	39,962	(91,255)
Decrease in deferred income	152,533	(87,242)
Decrease in amounts falling due after more than one year	<u>(52,604)</u>	<u>(97,835)</u>
Net cash provided by operating activities	<u>94,745</u>	<u>59,740</u>

CHILDREN IN SCOTLAND LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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.

Preparation of the accounts on a going concern basis

The Board, in preparing these financial statements, is mindful of the current impact of Covid-19 operations. The ongoing process of securing future funding is actively managed ensuring the needs of all stakeholders are taken into account. The Board has assessed the charity's ability to continue as a going concern and have prepared forecasts based on assumptions considered reasonable by the Board of Directors. Based on these projections the Board has a reasonable expectation that the charity has adequate resources for the foreseeable future and thus continues to prepare the accounts on a going concern basis.

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 2020**

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.

CHILDREN IN SCOTLAND LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

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.

Operating leases

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

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.

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FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

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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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

5. Staff costs and numbers

	2020 £	2019 £
Wages and salaries	1,258,863	1,224,995
Social security	104,294	104,893
Pension	135,437	80,972
	<u>1,498,594</u>	<u>1,410,860</u>

The average number of employees during the year was 49.35 (2019:46.5).

Directors' remuneration: fee £0 (2019: £0). One director received reimbursement of travel costs of £57 in the year (2019: £0). The director's liability insurance for the year was £476 (2019: £476).

During the year there were no employee's emoluments which were between £60,000 and £69,999 (2019: 1).

The key management personnel are defined as the Directors, the Chief Executive and the five Heads of Service. See above for details on Director remuneration and reimbursement of expenditure. The remuneration of the Chief Executive and the five Heads of Service, was £290,485 (2019: £285,638) including employer pension contributions of £41,587 (2019: £18,596).

Children in Scotland introduced a salary exchange scheme from 1 May 2019 which is available to all employees. Pension contributions in the current year have increased as a result.

6. Surplus for the year

This is stated after (crediting)/charging:	2020 £	2019 £
Bank interest receivable	(1,058)	(647)
Foreign exchange (gain)/loss	(1,374)	203
Auditors' remuneration	5,544	5,280
Other operating leases – property rental	59,088	59,088
Depreciation	<u>11,037</u>	<u>11,629</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

7. Incoming resources from charitable activities

	2020	2019
	£	£
Grants (See note 8)	2,138,904	2,157,934
Advertising	15,994	19,002
Fees	272,446	236,055
Membership	105,359	118,168
Events	329,079	399,052
Publications	1,024	1,834
Sponsorship	15,925	22,475
Specific projects	94,233	89,650
Other income	70	99
	2,973,034	3,044,269

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

		2020	2019
		£	£
Scottish Government	Early Learning and Childcare Inclusion Fund	458,852	521,146
Corra Foundation	Children and Young People Early Intervention Fund – Children in Scotland	375,000	375,000
	Children and Young People Early Intervention Fund – Parenting across Scotland	100,000	100,000
Scottish Government	Enquire	280,000	280,000
	National Third Sector GIRFEC	163,811	234,311
Scottish Government	National Parent Forum of Scotland	133,220	133,220
Big Lottery Fund	Investing in Communities	125,046	125,770
Scottish Government	Food, Families, Futures	119,748	68,474
Various	Other project work	383,227	320,013
		2,138,904	2,157,934

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**NOTES TO THE FINANCIAL STATEMENTS
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9. Expenditure on Charitable Activities

	Restricted funded project £	Unrestricted funded projects £	2020 Total £	2019 Total £
Salaries	1,327,555	171,040	1,498,595	1,410,860
Fees and payments	314,421	126,377	440,798	340,352
Event expenditure	16,201	196,480	212,681	223,610
Establishment	9,112	160,924	170,036	165,692
Staff and volunteer expenses	17,161	13,412	30,573	50,074
Printing, design and publications	30,429	28,365	58,794	75,952
Purchase of equipment	16,423	30,803	47,226	63,180
Professional expenses	623	24,269	24,892	8,136
Depreciation	-	11,037	11,037	11,629
Advertising and marketing	8,398	610	9,008	29,299
Finance costs	72	4,646	4,718	2,797
Pension finance costs	-	-	-	(60,052)
Grant awards	751,550	-	751,550	285,754
	2,491,945	767,963	3,259,908	2,607,283

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**NOTES TO THE FINANCIAL STATEMENTS
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10. Fixed Assets

	Computer equipment £	Other £	Total £
<i>Cost</i>			
At 1 April 2019	19,286	65,975	85,261
Additions	-	-	-
Disposals	-	-	-
At 31 March 2020	19,286	65,975	85,261
<i>Depreciation</i>			
At 1 April 2019	14,095	46,988	61,083
Charge in the year	2,224	8,813	11,037
Disposals	-	-	-
At 31 March 2020	16,319	55,801	72,120
Net book value			
At 31 March 2020	2,967	10,174	13,141
At 31 March 2019	5,191	18,987	24,178

11. Debtors

	2020 £	2019 £
Grants	145,100	354,517
Other debtors	73,730	69,725
Accrued income	43,899	-
Prepayments	31,296	53,782
	294,025	478,024

12. Creditors

	2020 £	2019 £
Operating creditors	51,838	29,686
Other tax and social security	28,160	29,237
Accruals	100,569	84,324
VAT liability	15,152	9,748
Pension liability	16,874	15,075
Provision for doubtful debts	8,793	13,354
	221,386	181,424

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Deferred income

	2020	2019
	£	£
Grants in advance	60,125	-
Memberships in advance	28,276	14,636
Event income in advance	94,298	18,928
Specific Project income in advance	11,823	8,298
Magazine income in advance	-	127
	194,522	41,989

14. Reserves

	Restricted Funds	Unrestricted General Fund	Unrestricted Pension Fund	Total
	£	£	£	£
At 1 April 2019	482,998	331,193	(365,707)	448,484
Surplus for year	(336,782)	45,054	52,604	(239,124)
At 31 March 2020	146,216	376,247	(313,103)	209,360

15. Operating leases and financial commitments

Lease rental payments charged to the statement of financial activities in the year totalled £59,088 (2019: £59,088). At 31 March 2020 the company had total future minimum commitments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Leases expiring:		
Between one and five years	126,308	185,396
After five years	-	-
	126,308	185,396

16. Governance costs

	2020	2019
	£	£
Audit fee	5,544	5,280
	5,544	5,280

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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	142,728	11,869
The Pensions Trust Scottish Voluntary Sector Pension Scheme ('SVSPS')	30,363	2,538
The Pensions Trust Growth Scheme	15,540	1,296
Scottish Widows Scheme	9,023	1,061
Total	197,654	16,764

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:

- a) The Pensions Trust Scottish Voluntary Sector Pension Scheme ('SVSPS'), which has been closed to future accrual; and
- b) 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

17.2 Closed schemes (continued)

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 and the Scottish Voluntary Sector Pension Scheme. 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 2017. As of this date the estimated debt relating to the Scottish Voluntary Sector Pension Scheme was £1,508,984 (estimated employer debt at 30 September 2016: £2,411,922) and the debt relating to the Growth Plan was £236,952 (estimated employer debt at 30 September 2016: £261,487).

Children in Scotland have paid £30,363 into the Scottish Voluntary Sector Pension Scheme and £15,540 into the Growth Plan for the year ended 31 March 2020. The Pension Trust have advised that the amounts payable in the year ending 31 March 2021 will be £35,984 into the Scottish Voluntary Sector Pension Scheme and £16,017 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.

18. Pension liabilities

	2020	2019
	£000s	£000s
Reconciliation of opening and closing provisions:		
Provision at beginning of the year	366	464
Unwinding of the discount factor (interest expense)	5	9
Deficit contribution paid	(46)	(40)
Remeasurements - impact of any change in assumptions	6	7
Remeasurements - amendments to the contributions schedule	(18)	(74)
	-----	-----
Provision at end of the year	313	366
Income and expenditure impact:		
Interest expense	5	9
Remeasurements - impact of any change in assumptions	6	7
Remeasurements - amendments to the contributions schedule	(18)	(74)
	-----	-----
Costs recognised in income and expenditure account	(7)	(58)

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NOTES TO THE FINANCIAL STATEMENTS

18. Pension liabilities (continued)

GP scheme

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. 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	£11,243,000 per annum
31 January 2025:	(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 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. 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 2019 to	£1,404,638 per annum
31 September 2026:	(payable monthly and increasing by 3% each on 1st April)
From 1 April 2019 to	£136,701 per annum
31 September 2027:	(payable monthly and increasing by 3% each on 1st April)

The contributions to 30 September 2027 are in respect of those employers that have agreed concessions (both past and present) with the Trustee.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

19. Note of analysis of movements on restricted reserves

	At 01/04/19 £	Income £	Expenditure £	At 31/03/20 £
Enquire	(1,792)	280,000	277,067	1,141
National Parent Forum of Scotland	-	133,220	132,758	462
Food , Families, Futures – Meals & More	-	9,000	9,000	-
Food , Families, Futures -ASDA Foundation	4,585	-	2,706	1,879
CYPEIF - Children in Scotland	-	375,000	375,000	-
Sustainable Childcare - BLF	24,015	125,046	139,205	9,856
International School Meals Day	-	6,000	6,000	-
Enquire - Children's Service	-	38,500	35,938	2,562
Village Storytelling	2,004	-	2,004	-
Heritage Lottery Fund	8,534	-	8,534	-
Martin Connell Charitable Trust	1,000	-	1,000	-
Food,Families,Futures/Heritage - Anton Jurgens	4,003	-	4,003	-
Food, Families, Futures - Forteviot	3,000	-	3,000	-
First Minister's Question Time	8,861	-	8,861	-
Early Learning & Childcare Inclusion Fund	235,392	458,852	681,101	13,143
Clyde Gateway	4,102	5,161	9,263	-
Children's Engagement Service	31,457	71,180	94,193	8,444
National Third Sector GIRFEC	52,769	163,811	216,580	-
Young Media Voices - Big Lottery Fund	6,826	10,000	16,826	-
Young Media Voices - BBC Children in Need	-	10,000	10,000	-
Children and Young People's Panel on Europe	-	25,000	17,438	7,562
Open Kindergarten Stage 2	36,357	53,009	89,366	-
Food, families, future - Glasgow Airport	750	-	750	-
Food, families, future - Scottish Government	-	119,748	103,708	16,040
Food, families, future - Hugh Fraser Foundation	5,000	-	5,000	-
Food, families, future - JTH Charitable Trust	250	-	250	-
NPFS	-	5,530	5,530	-
Supporting positive communications	-	21,233	2,797	18,436
Inclusion Ambassadors	-	15,000	10,704	4,296
Health Inequalities - Wellcome Trust	-	53,793	40,866	12,927
Home & Belonging - Life Changes Trust	-	37,030	17,503	19,527
Mental Health Policy Work - HFD Charitable	-	2,000	700	1,300
Museums and YP working in partnership	-	37,050	879	36,171
Parenting across Scotland	55,885	100,000	163,415	(7,530)
	482,998	2,155,163	2,491,945	146,216

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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.
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.
Food , Families, Futures – Meals & More	A restricted donation to be spent specifically on the 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 , Families, Futures - ASDA Foundation	A restricted donation to be spent specifically on the Irvine food, families, futures (FFF) programme.
CYPEIF - Children in Scotland - Corra Foundation	Infrastructure funding awarded from the Children, Young People & Families Early Intervention Fund and Adult Learning & Empowering Communities Fund.
Sustainable Childcare – Big Lottery Fund	Grant funding for the 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.
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 12 March 2020.
Enquire - Children's Service	Grant funding to raise awareness of the Children's service and to ensure that children aged 12-15 are provided with suitable advice and information and referred to other services as appropriate to secure their use of their own rights.

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Note of analysis of movements on restricted reserves (continued)

Village Storytelling	Grant funding provided for partnership work with Village Storytelling Centre to evaluate their work with families, using storytelling to support positive relationships.
Heritage Lottery Fund	Grant funding for a child led heritage project "What does Scotland's local and national cultural heritage mean to me?"
Martin Connell Charitable Trust	Additional grant funding for our child led heritage project "What does Scotland's local and national cultural heritage mean to me?"
Anton Jurgens	A grant for waterproof clothing and day trips for children.
Food , Families, Futures – Forteviot	A grant to support Children in Scotland's food, families, futures (FFF) programme in Perth.
First Minister's Question Time	Grant funding to undertake the planning and delivery of two First Minister's Question Time events for children and young people.
Early Learning & Childcare Inclusion Fund	Grant funding awarded via Scottish Government's Early Learning & Childcare Inclusion Fund.
Clyde Gateway	Grant funding awarded to support the Clyde Gateway Childminding Project.
Children's Engagement Service	Funding to provide a demand led service for the engagement with children to seek their views on educational aspects.
National Third Sector GIRFEC	Grant funding awarded to support the National Third Sector GIRFEC project work.
Young Media Voices - Big Lottery Fund	Grant funding awarded to work in partnership with BBC Scotland to create a programme of BBC broadcasting designed and presented by children and young people.
Young Media Voices - BBC Children in Need	Grant funding awarded to work in partnership with BBC Scotland to create a programme of BBC broadcasting designed and presented by children and young people.

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Note of analysis of movements on restricted reserves (continued)

Children and Young People's Panel on Europe	Grant funding awarded to establish a children and young people's panel on Europe and create resources for children and young people to understand the Brexit process and its impact on them and their families in a way that helps improve their wellbeing.
Open Kindergarten Stage 2	Grant funding awarded to pilot and tailor an Open Kindergarten approach (derived from a Nordic model) to enable families from disadvantaged communities to access support and advice.
Food, families, future - Glasgow Airport	A grant to support Children in Scotland's food, families, futures (FFF) programme in Clydebank.
Food, families, future - Scottish Government	A grant to support Children in Scotland's food, families, futures (FFF) programme.
Food, families, future - Hugh Fraser Foundation	A grant to support Children in Scotland's food, families, futures (FFF) programme outside the central belt.
Food, families, future - JTH Charitable Trust	A grant to support Children in Scotland's food, families, futures (FFF) programme in Glasgow.
NPFS	Funding provided to for writing and designing nutshell documents.
Supporting positive communications	Funding to develop online resources on communication with families. Funding to support the Inclusion Ambassadors Network who are encouraged to speak freely and openly, sharing their experiences of being a pupil with additional support needs in Scotland, including what works and what would make things better.
Inclusion Ambassadors	Funding to carry out a participative research project with children and young people aged 10-18 living in areas of high deprivation in Glasgow and Dundee.
Health Inequalities - Wellcome Trust	

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Note of analysis of movements on restricted reserves (continued)

Home & Belonging - Life Changes Trust	Funding to work with care experienced young people aged 16-26 to design and deliver an overarching evaluation of all twelve projects of the 'Home and Belonging' initiative.
Mental Health Policy Work - HFD Charitable	Funding to support the work of our Policy, Projects and Participation Department to influence change at a national level.
Museums and YP working in partnership	Funding to engage with young people to explore their ideas around heritage and museums, what topics and issues are important to them and what they would like to see reflected within museums.
Parenting across Scotland	This restricted fund is administered by Children in Scotland on behalf of Parenting across Scotland.

20. Analysis of changes in net debt

	At start of year £	Cash- flows £	Other non-cash changes £	At end of year £
Cash and cash equivalents	535,402	95,803	-	631,205
	535,402	95,803	-	631,205
Loans falling due within one year	-	-	-	-
Loans falling due after more than one year	-	-	-	-
Total	535,402	95,803	-	631,205

21. Subsequent events

In March 2020 the country was hit by the COVID-19 pandemic and was placed in lockdown by the UK and Scottish Governments. The charity has prepared budgets and forecasts for the year to 31 March 2021 and beyond which indicate, based upon reasonable assumptions, that it will be in a position to continue to operate as a going concern. Our funders have appreciated our efforts and have continued their support. Whilst the directors have no reason to believe that income levels will be significantly reduced, there is uncertainty regarding the actual level of funding for future years.

