



# **Annual Report and Financial Statements**

**For the year ended 31 March 2024**

**Company number: SC083383**  
**Charity number: SC003527**

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

Contents	Page(s)
Directors' report	1 to 15
Auditor's report to the Directors and Members	16 to 19
Statement of Financial Activities	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the Financial Statements	23 to 38



# Directors' (Trustees') Report

## Children in Scotland Ltd

### Our Report for 2023-2024

The directors, who are the trustees of the charity under charity law, are pleased to present their Annual Report and financial statements of the charity for the year ended 31 March 2024.

### Our strategic objectives and values

This was the first year of our new strategic plan 'A Scotland where all children can flourish'. It runs from 2023 – 2028 and outlines our priority areas of work, the high-level actions we will take and how we will measure our success. It was developed with input from our Board, Changing our World (our children and young people's advisory group), our staff, our members and our wider network. We have six priorities:

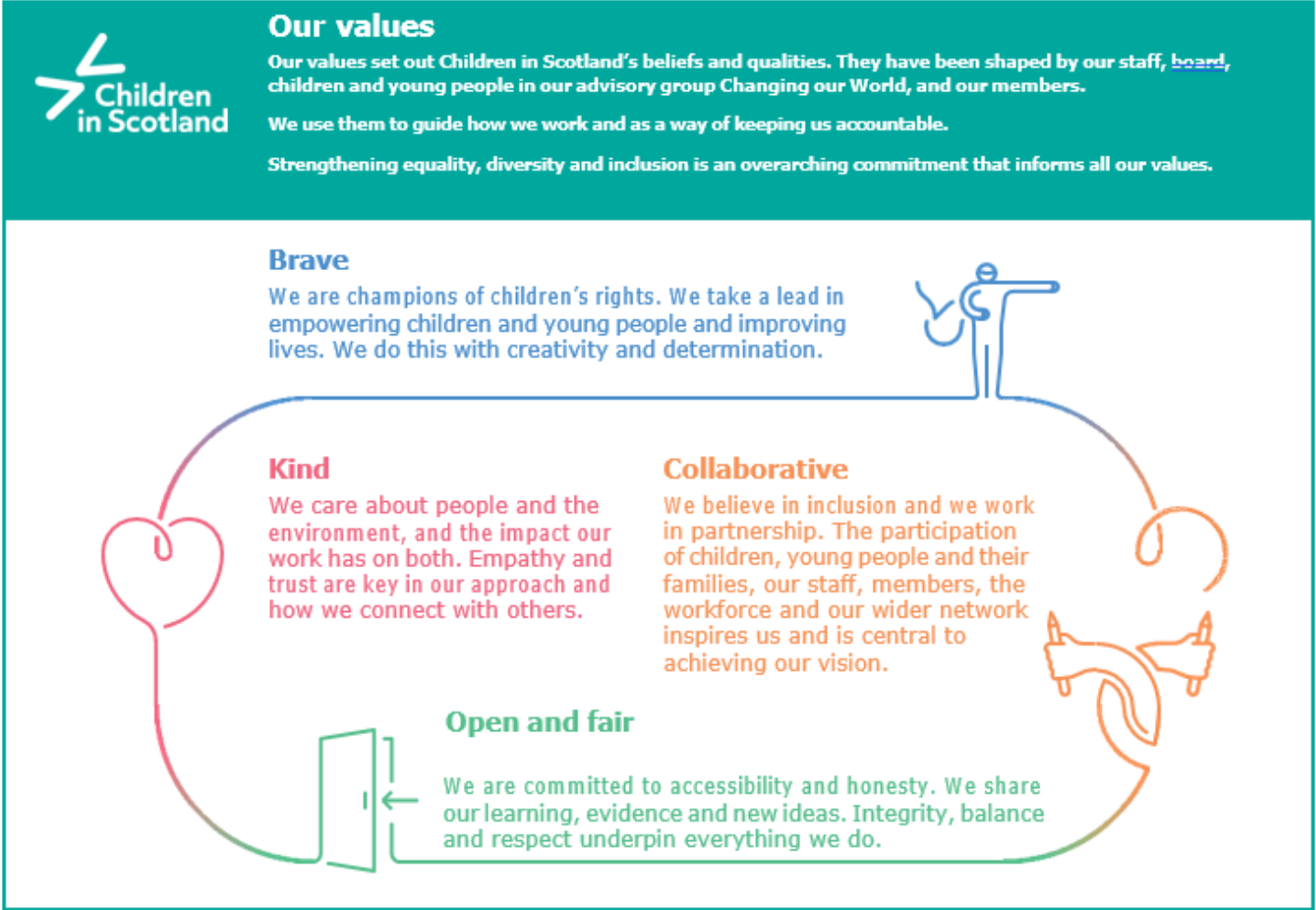
- Making sure that children and young people's views will be listened to, taken seriously and acted upon
- Delivering quality services that support children, young people, parents, carers and professionals
- Maintaining and building on a strong and effective network with a vibrant membership at its core
- Leading and developing the children's sector workforce
- Influencing policymakers to deliver on our Manifesto priorities
- Being an environmentally and financially sustainable organisation

The new strategic plan is more of an evolution than a revolutionary change in direction, but it has brought clarity and is helping us ensure that we are focusing on the right things.

We have sought to sharpen our focus on the membership, increase our policy prioritisation, and make sure that the resilience of the organisation is kept in sharp focus.

We continue to see the real strength of the organisation in its ability to bring together the membership, with a wider network of people and organisations working with and for children alongside children and young people themselves. This rich collaboration gives us the potential to make a significant contribution to policies and practices affecting children and young people while always working to uphold children's rights.

All our work is underpinned by our values and over the last year they have proved to be a valuable guide for us, sometimes helping us to make difficult decisions and choices.



## Our strategic report

### Introduction

Throughout 2023-2024 we have had to navigate the twin challenges of the legacy of Covid-19 and the cost-of-living crisis. The achievements outlined below, therefore, have been very hard won. Key to the achievements over the period have been the quality of our members and the wider network, the commitment to collaboration of organisations across the sector, the creativity and energy of the children and young people we work with and for and the excellent staff team of Children in Scotland.

This year we celebrated our 30<sup>th</sup> anniversary. It was a great opportunity to reflect back over the many years of work of the organisation and to identify our key achievements over that time. As part of the anniversary activities, our CEO walked 30 hills in seven days to raise both the awareness of the work of Children in Scotland and some very welcome unrestricted income to contribute to the work of organisation at such a difficult time.





In our strategic report, we will show the key areas of progress in each of our strategic priority areas. As you can imagine, it would be impossible for our report to cover all the work of the organisation, so we have tried to give a good snapshot in each area. If you want to read further there is more information on all of our work on the [website](#). We are also pleased to hear from anyone who wants to learn more about our work, so please do get in touch if there is anything you would like to ask or hear more about.

While the report focuses on the progress in each of the strategic areas, it is also important to reflect on the serious challenges we have been facing this year. There is, therefore, a section dedicated to those challenges.

### **Making sure that children and young people's views will be listened to, taken seriously and acted upon**

Across the past twelve months, Children in Scotland has worked directly with over 4,383 children and young people across Scotland. We have supported children and young people to have power and agency in the own lives but also to influence wider policy, legislative and practice change in their communities and nationwide.

Children and young people have shared their views with us on a wide range of topics including education, mental and physical health, the environment, equality issues and rights and democracy. Our engagement activity has involved working with children and young people from a wide range of backgrounds, including those who are furthest from their rights.

Children and young people have also continued to shape our work and development as an organisation including interviewing new staff members and helping to co-design our member events.

Our participation work is guided by Article 12 of the UNCRC and guidance from the UN Committee on the Rights of the Child on meaningful participation, and over the past year we have continued to support staff to build their participation skills and share our learning both internally and externally to support improvements in practice across the children's sector.

A good example of this area of work is our continued partnership with the Inclusion Ambassadors, which is a group of secondary school-aged pupils who each have a range of additional support needs. The group was established to ensure that the views of young people with additional support needs are heard in discussions about education policy. A key focus for the year was the delivery of the second year of the [Success Looks Different Awards](#). The awards are a chance for schools to celebrate how they are supporting pupils with additional support needs feel included, supported and celebrated.



This year, members of the Inclusion Ambassadors added a new early years category to the awards. They were involved in judging winners of each category and took a lead role in visiting winning schools and presenting the awards.

We also supported a live music and mental health project in collaboration with the University of Stirling and the Scottish Ensemble. This involved two-day workshops using interactive live music experiences to explore music, emotions and physical space. The workshops allowed children and young people to work alongside professionals for music, mental health and youth work backgrounds to design potential projects for live music interventions in their local communities.

### **Delivering quality services that support children, young people, parents, carers and professionals**

In Scotland all children have the right to have their views considered when decisions are being made about the support they get with their learning. Children with additional support needs aged 12 – 15 have rights to be more involved in the decisions that affect them. The [My Rights, My Say](#) (MRMS) service supports children aged 12-15 to use these rights and Children in Scotland runs the children's views part of that service.

This year the service has dealt with 93 referrals, which is a 45% increase from last year. We have continued to support the gathering of views from under twelves for the [Additional Support Needs Tribunal](#) receiving 39 referrals for this service (up 34% from last year).

We have used our learning from this work to feed into policy development, as well as to support the capacity building of other groups and organisations such as Shetland Council, the Additional Support Needs Tribunal and Dundee University.

We have also started the exciting and vital process of setting up our young people's advisory group for the MRMS service. This work has already been inspiring, and we are excited to see how the group continues to develop.

**Enquire** is the Scottish advice service for additional support for learning. The service provides easy to understand advice and information about additional support for learning legislation and guidance for families and professionals. It also runs **Reach** which is directly for children and young people.

This year, Enquire sought funding from the Keep the Promise Fund to support the development of 'Navigate' which will help care experienced children and young people and the adults who support them in understanding and upholding their education rights. Enquire continued to collaborate with other partners to further develop learning across the sector including holding two online events in partnership with the Scottish ADHD Coalition (200 plus participants overall) and another with Scottish Autism (140 plus parents and carers).

*'I have contacted Enquire a couple of times and have to say the support they have given me is fantastic. Today [the adviser] listened to my worries and gave me some great information to ensure my daughter receives the best support that she can possibly get. She also took time to listen to my concerns re my daughter's mental health as well and went over and above to support my family in this area too.'* **(Parent who contacted helpline)**

*'You have been so very helpful. You have given me hope and strength to keep fighting this awful recurring situation with school... Thank you to you and other advisors at Enquire, such an incredible service!'* **(Parent who contacted helpline)**

*'Getting to talk about my experiences and getting to know that it will help other people through their experiences.'* **(Young person who contributed to Reach telling us what they most enjoyed)**

Resolve Mediation is the largest independent mediation provider to the education community in Scotland. It offers a way of bringing together parents/carers with education teams to try and resolve disputes. Throughout the year it has dealt with a record number of referrals and the dedicated team has supported over 100 families and education staff to work together to identify solutions and best options for a child or young person's education. Many of these cases resulted in positive outcomes and removed the need for costly legal routes and the emotional stress this might cause for all involved.

*'We wanted to express our sincere thanks to you for your support during the Mediation process. We found the pre meeting very helpful and a good investment in time. Your facilitation skills allowed us to express, in a safe and supportive way, the issues that were important for us to try and communicate.'* **Parent**

*'From start to finish you helped reduce so much of my stress and anxieties that I was facing around what the mediation would look like. This has now thankfully been a positive outcome in which my daughter will be able to return to education suited to her needs. We will be forever thankful!'* **Parent**

*'Although I was apprehensive before beginning this process if I was ever asked by a colleague regarding mediation, I would recommend this without hesitation. Very grateful my colleague and I had the mediator working alongside us to resolve a difficult situation for all parties.'* **Teacher**



## Maintaining and building on a strong and effective network with a vibrant membership at its core

Our membership is part of our fundamental strength, reach and impact as an organisation. This is a challenging time for many organisations working with and for children and young people across Scotland. This makes it difficult for organisations to afford the time and financial cost of membership. We are therefore delighted to have finished the year with a membership of 450 which reaches all local authority areas.

Against the current economic background, we have evolved our approach to membership. We held core member prices and worked hard to keep our activities as affordable and accessible as possible. We started 2023-24 by holding our Membership prices for another year while also introducing [a free Member offer](#) for the smallest charities and, as part of our wider equality, diversity and inclusion work, organisations working primarily with minority ethnic children and families in Scotland. We were pleased when 13 organisations took us up on the offer and then later in the year, as part of our 30<sup>th</sup> anniversary celebration, we introduced a [permanent free Membership category](#).

In order to widen our impact, we ensure that the membership is part of a wider network and we have continued to invest in maintaining current and building new relationships with organisations that share our desire to build a better Scotland for our children and young people.

A good example of this is our new and extremely positive relationship with the Open University (OU) in Scotland. As a result of that relationship, the OU have developed an online learning portal, in partnership with Children in Scotland. The aim of the portal is to support practitioners working across children's services in Scotland. It offers a wide range of free courses and has been curated to focus on key skill areas including education in the early years, additional support needs and mental health and wellbeing. As well as professional development specific to children's services, there are also courses in technology, leadership and equality, diversity and inclusion.

Children in Scotland chairs the Children's Sector Strategic and Policy Forum. This is a key channel for allowing the voices of the membership to be amplified in policy and practice discussion. This year, we were successful in refreshing the Forum. The membership has both returning and new members with a good spread of organisations from the very small to the extremely large, from those working with early years, to those working with young people and so on. We had our first meeting in March looking at building our plans for the next two years.

## Leading and developing the children's sector workforce

This is an aim that runs through all our work. Whether it is our influencing and policy work, our extensive learning programme, or people accessing information on our website and receiving our digital communications, we work hard to make sure that we keep people up-to-date and supported to support their work in improving the lives of children and young people in Scotland.

The relationship we have with the sector is two-way – we listen to them and try to develop [learning opportunities](#) to meet needs, add voices and opinions to our [consultation responses](#) and offer opportunities to come to together in [forum meetings](#). But we also ensure we share our knowledge – learning from our [Services](#) or [Projects](#) in reports and briefings, or the skills and expertise that our staff have in blogs, articles and training sessions.

The events landscape has been particularly challenging since the pandemic, but our [Learning Programme](#) has continued to meet the needs of our network.

This year saw 40 open events and 44 commissioned training events take place, engaging over 1,500 delegates, while we had over 750 new registrations to our [eLearning Hub](#) – a 40% increase in one year. Feedback and evaluation remain excellent. When we evaluate these learning events, we look at the content, the perceived knowledge of the trainer, the delivery and the administration. Over the year, the evaluation across each of these areas was extremely positive, coming in at between 94% and 98%.

This is down to a combination of the hard work of the Children in Scotland team and the amazing trainers that we work with, but also the enthusiasm of delegates and their dedication to make a difference.

*'I will be able to apply knowledge of the course to feel the best potential out of the children and to create a strong confident setting.'* **Child Protection Awareness Raising and Response Training; Beverly Thompson; March 2024; Commissioned training – Midlothian Council**

*'By presenting a lot of interesting information, in a clear and useful way, as well as many ideas for me to investigate further.'* **UNCRC training; CiS PPP staff; Jan 2024; Open Learning programme: Local Authority member event**

*'Lots of brilliant advice on how to understand why children may be behaving in a certain way and clear guidance on the self-regulation cycle.'* **Building trusting relationships with children; Nicola McAllister; Jan 2024 Commissioned training – Hillwood Primary School**

## Influencing policymakers to deliver on our Manifesto priorities

A key success of our Children in Scotland's work over the last twelve months has been our policy and influencing activity, covering key themes from our [2021-2026 Manifesto](#).

Our work has involved joint campaigning and influencing with partners across the children's sector on issues including sustainable funding, child poverty and children's rights.

We have also led calls for policy and practice change, building upon evidence from our projects and services. Key examples of this includes our work around education reform and the delivery of additional support for learning informed by our ASL services and the Inclusion Ambassadors, and policy activity focusing on children and young people's mental health guided by our work around family support and [the National Suicide Prevention Youth Advisory Group](#).

An excellent example of collaborative work has been on Incorporation of the United Nations Convention on the Rights of the Child (UNCRC).

On 7 December 2023, the Scottish Parliament unanimously voted to incorporate the UNCRC into Scots Law. Children in Scotland has been at the forefront of campaigning for UNCRC incorporation, and we are proud to have worked closely with Together (the Scottish Alliance for Children's Rights) and organisations across the children's sector to make this a reality. However, it's important to recognise this momentous occasion could not have been achieved without the passion and dedication of so many children and young people who have tirelessly campaigned for incorporation for many years. This includes children and young people who have worked alongside Children in Scotland on our projects and through our children and young people's advisory group, Changing our World.

Incorporation will play an important role in protecting children and young people and strengthening their rights. Since the vote, Children in Scotland has been working hard to support the children's sector workforce to prepare for the commencement of the Act in July 2024.

Another good example has been our work around additional support for learning, culminating in a very active involvement this year in the Additional Support for Learning Inquiry.

In December 2023, Children in Scotland and our services submitted responses to the Additional Support for Learning Inquiry led by the Education, Children and Young People Committee at the Scottish Parliament.

The Inquiry is exploring the presumption of mainstreaming, the impact of the Covid-19 pandemic and the access to remedies laid out in the Additional Support for Learning (Scotland) Act. In our written responses, Children in Scotland was able to share evidence from our Services, and key learning from the Inclusion Ambassadors.

In February 2024, we supported members of the Parliamentary Committee to attend an online session with the Inclusion Ambassadors to hear directly from them about their experiences in school.

Some of our key messages to the Inquiry included the importance of creating a meaningful culture of inclusion in schools, supporting children to have their views heard, investing in staff training, supervision and support, the key role pupil support staff play in the classroom, and the importance of high quality, free and accessible advocacy services for children, young people and parents and carers.

### **Being an environmentally and financially sustainable organisation**

This priority underpins all our activity and is particularly important in today's challenging environment. In recognition of the need to ensure that the board has sufficient oversight of this objective, a Finance and Audit Committee was set up. With the scrutiny of the committee, we focused on our development by making the best use of the unrestricted funds available to us.

We have also established a baseline to assist us in our net zero journey and we have agreed to set up an internal working group to guide the organisation on this journey.

Part of building and sustaining a strong organisation is ensuring the appropriate investment in our staff. We needed to update our pay scale in order to reward them fairly and so in the summer of 2023, we introduced a new pay scale. We also refreshed our offer with respect to Terms and Conditions. Feedback from staff has been very positive with significant improved responses to salary and benefits questions in our annual 'Having your Say' survey. 94% of staff responded positively to the following questions: 'I feel that I am paid fairly for the work that I do' and 'I feel that my salary and benefits are competitive within the charity sector' – increasing from 75% and 60% respectively in 2022.

IT security alongside efficient and effective digital working is of significant importance to Children in Scotland's sustainability and as such we were proud to achieve our cyber essentials accreditation in September 2023. Certification gives us peace of mind that our systems and processes will protect the organisation against cyber-attacks and ensure our ongoing sustainability.

We have continued to receive support from corporate partners with on-going relationships with both the award-winning estate agent Yopa and The RS Macdonald Charitable Trust. While, as noted above, we developed a new partnership with the OU in Scotland – officially launching this in November 2023.

These partnerships provide a range of support including financial contributions that support Changing our World or allow us to offer affordable learning opportunities to the sector. They also provide access to expertise and opportunities to develop joint projects such as the OU/Children in Scotland learning portal, launched in March 2024.

## Our Challenging Year

The above has concentrated on some of the positive achievements we have seen in this past year. However, it has not been easy. The fallout of the pandemic and the cost-of-living crisis have weighed heavily on the organisation. There is also a challenge of static funding for services and projects while costs are rising elsewhere, thus creating a defacto decrease in funding for ongoing work.

Over the past two years, we have been continuing to invest in the organisation, using reserves to support our work across the organisation. However, while we rightly feel proud of what we have achieved against that backdrop, this year it became clear that we were going to have to make unwanted changes to the organisation, including having to say goodbye to valuable and experienced members of staff.

This is not particular to our organisation. The Scottish Council for Voluntary Organisations (SCVO) has been running a tracker that gives a good insight into the current reality for Scotland's third sector. What is particularly worrying is that many organisations are feeling the squeeze just at a time when demand for the services of charities working with and for children and young people is higher than ever.

We are in a stronger position now that the changes have been made and feel that we can look forward relatively optimistically. However, there key areas for reflection for us and the sector in terms of resilience, funding and commissioning models and how to deepen collaboration during times of crisis. We will be continuing to explore these during the coming year.

## Leadership and Governance

Steven Sweeney has now been in the role as Convener of Children in Scotland since February 2023. He has played an excellent role in steering the organisation throughout this difficult period.

The board met four times during the year, with a strategy session being held before the June board meeting. During the strategy session, the board reviewed its governance using the Scottish Governance Code for the Third Sector. In general, it showed a high level of good governance practice but did highlight some areas for improvement. A plan is now in place to support the organisation to have the best possible governance in place.

We now have a Finance and Audit committee which has been set up as an assurance mechanism for the board on finance and audit matters. It played a key role during this challenging year. Thanks to Meritxell Bulbena Vela who chairs the committee for helping set it up and ensuring it is fulfilling its scrutiny role.



There is a positive relationship between the CEO and convener, with regular meetings being held to ensure good and fluid communications.

It is important to acknowledge the voluntary contribution of all the board members who have given their time and energy to the management of Children in Scotland.

Claire Gillespie and Esther Black (Vice Convener) moved off the board during the year under review and we would like to thank them both for their valuable input during their time with Children in Scotland. The board would like to welcome Donna Martin and Gary Leadbetter who joined the board in the financial year under review.

The board would like to thank the leadership team for their work over the year. There were changes to the team during the year, with Amy Woodhouse moving on to a CEO role within the third sector. A special thanks to her for her eight years of commitment to Children in Scotland. The team then welcomed David Mackay as the Head of Policy, Projects and Participation. The board would also like to thank Angela Higgins for her role in supporting them in their work.

## 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

Financially we worked diligently to achieve our priority of being a sustainable organisation. In order to continue our sustainability journey, we made some expenditure decisions which resulted in a planned draw down of our unrestricted funds. We did this in order to provide us with a more solid foundation to progress from. Children in Scotland's net unrestricted funds (free reserves) at 31 March 2024 are £124,786 (£265,929 at 31 March 2023).

Both income and expenditure of the charity reduced in the year under review. Total income for the year was £1,822,547 (down from £2,469,328 in the prior year). Total expenditure was £1,923,293 (down from £2,584,314 in the prior year). The primary driver of the decrease in both income and expenditure were decreased levels of funds that we were managing, specifically the Access to Childcare Fund. This has impacted our grant income.

The financial consequences of the pandemic continues to be felt alongside the impact of the increased cost of living. Income from events continues to be comparatively low although it did increase in the year under review by almost 13%. Membership income continued to reduce (this year by 4%). Sponsorship/exhibition income reduced again with the decision to move our annual conference from the autumn to the spring meaning no annual conference took place during FY23/24. Bookings were high for the May 2024 event which gives us continued confidence that we have strong foundations on which we can continue to build.

## 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 Directors have 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.

Children in Scotland's net unrestricted funds (free reserves) at 31 March 2024 are £124,786. Based on our FY24/25 budget, one month's operating costs for Children in Scotland is £87k, meaning that at 31 March 2024 1.4 months of operating costs were held in reserve by Children in Scotland.

The Directors are monitoring our financial performance and projections carefully and are satisfied that this level of reserves and our current income pipeline is sufficient to meet operational expenditure and continue to be committed to the target of maintaining free reserves equal to at least three months of operating costs.

The restricted funds balance of the charity has increased from £174,706 at 31 March 2023 to £201,743 at 31 March 2024. This increase is as a result of more restricted funds being received than being spent in the year.

### Principal risks and uncertainties

The directors have a risk management strategy in place. The risk assessment process is designed to record the significant risks the charity faces, to allocate responsibility for their mitigation, alongside associated management actions and timescales and to record management processes designed to minimise risk. The risk framework is considered by the Leadership Team before board meetings and considered by the board at all of their formal meetings.

The principal risks and uncertainties facing the charity, as identified by the directors and the measures in place to mitigate them are as follows:

Risk	Mitigations
Global economic conditions mean that our work does not have the anticipated and desired impact.	Clear strategic objectives; realistic delivery plans; clear and transparent measures of outputs and outcomes; good learning from all our work; good oversight and insight of the external environment.
The board does not have the capacity to govern effectively.	Good recruitment practices; good induction; quality information at board meetings; effective relationship between CEO and conveners, appropriate committees in place; succession planning.
We have insufficient funds to deliver on our strategic and delivery plans.	Income generation strategy in place; business plan developed; investment options explored; contingency planning done that would allow a healthy organisation while identifying savings.
Financial processes and controls are not strong enough for the size and nature of the organisation.	Finance and Audit committee delegated by board to scrutinise finances and audit more closely; good budgeting and forecasting; regular financial reporting to Leadership Team and to Board; good finance team in place; external audit well run.
Safeguarding. Our interventions have unintended consequences and children, young people and families are put at risk.	Up to date Safeguarding Guidelines in place to effectively embed child protection and adult protection in all our activities; appropriate governance structures in place including lead Director for safeguarding; appropriate inductions and ongoing training in place; including external training for specific roles; discussions during monthly meetings and annual reviews; annual safeguarding review which is reviewed at the board.

## The future

Now that we have made the difficult changes that we needed to make, we are facing the future with a good level of optimism. We know how much work needs to be done. There are positives to celebrate, not least the incorporation of UNCRC. However, the economic context and the legacy of the pandemic mean that there is a disconnect between the potential of key policies in Scotland and the reality on the ground. We want to play our part in closing that disconnect.

During this coming year we will be focusing more on our membership, ensuring that our offer is working for our members, and finding ways of reaching out to organisations and individuals who would benefit from joining the Children in Scotland family.

We will also be increasingly focusing on how to attract income that is less restricted in nature, seeking to shore up our reserves, and give us more freedom in terms of how we invest in our different workstreams.

Collaboration will be key as we go forwards. Many organisations have less, but there is no less to do. So how can we create the collaborations that will allow us to become more than the sum of our parts.

As part of that, we will seek to engage on fairer funding, whether through grants, commissions or tenders. The current models generally mean that neither those supporting others with money, nor those in receipt of the same are making the most efficient use of resources.

We are optimistic, but cautiously so, aware of the potential of our work, but also aware that we need to ensure we are properly investing in the organisation as we seek to build long-term resilience.

## Reference and administrative details

Name of the charity:	Children in Scotland Ltd
Scottish Charity Number:	SC083383
Company Number:	SC003527
Registered Office:	Thorn House 5 Rose Street Edinburgh EH2 2PR
Directors:	Steven Sweeney (Convener) Meritxell Bulbena Vela (Vice Convener) Clare Steel Donna Martin Jane-Claire Judson Peter Rigg Rachael Hatfield Satwat Rehman Gary Leadbetter (appointed 25 October 2023) Rohan Gunatillake (resigned 24 April 2024)
Secretary:	Valerie Harty
Auditors:	Chiene + Tait (trading as CT) 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	Lindsays LLP Caledonian Exchange 19a Canning Street Edinburgh EH3 8HE



## 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. 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.

*Steven Sweeney*

Steven Sweeney  
By order of the Board

Date: 30 September 2024

## Opinion

We have audited the financial statements of Children in Scotland Limited for the year ended 31 March 2024 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 2024, 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**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.

## Independent Auditor's Report to the Directors and Members of Children in Scotland

### Responsibilities of directors

As explained more fully in the Trustees' Responsibilities Statement set out on page 13, 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.

### 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the charitable company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.



## Independent Auditor's Report to the Directors and Members of Children in Scotland

**CT:**

We focused on laws and regulations that could give rise to a material misstatement in the charitable company's financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of the directors;
- review of minutes of board meetings throughout the period;
- review of legal correspondence or invoices, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

There are inherent limitations in an audit of financial statements and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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](http://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*

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

CT is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

01 October 2024

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	Note	£	£	£	£
<b>Income from</b>					
Donations and legacies		12,221	-	12,221	16,279
Charitable activities	7	523,221	1,279,986	1,803,207	2,449,765
Investments		7,119	-	7,119	3,284
Other		-	-	-	-
<b>Total</b>		<b>542,561</b>	<b>1,279,986</b>	<b>1,822,547</b>	<b>2,469,328</b>
<b>Expenditure on</b>					
Charitable activities		670,344	1,229,005	1,899,349	2,568,052
Raising funds		-	23,944	23,944	16,262
<b>Total</b>	9	<b>670,344</b>	<b>1,252,949</b>	<b>1,923,293</b>	<b>2,584,314</b>
<b>Net (expenditure)/income</b>		<b>(127,783)</b>	<b>27,037</b>	<b>(100,746)</b>	<b>(114,986)</b>
<b>Other recognised gains/(losses)</b>					
Actuarial (losses)/gains on pension schemes		(13,360)	-	(13,360)	(10,191)
<b>Net movement in funds</b>		<b>(141,143)</b>	<b>27,037</b>	<b>(114,106)</b>	<b>(125,177)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		265,929	174,706	440,635	565,812
<b>Total funds carried forward</b>	14	<b>124,786</b>	<b>201,743</b>	<b>326,529</b>	<b>440,635</b>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 23 to 38 form part of these accounts.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
BALANCE SHEET  
AS AT 31 MARCH 2024

	Note	Total 2024 £	Total 2023 £
<b>Fixed assets:</b>			
Tangible assets	10	-	-
		-	-
<b>Current assets:</b>			
Debtors	11	110,496	116,880
Cash at bank and in hand		447,842	623,863
		558,338	740,743
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	12	116,410	148,430
Deferred income	13	79,198	85,796
		195,608	234,226
<b>Net current assets</b>		362,730	506,517
<b>Total assets less current liabilities</b>		<b>362,730</b>	<b>506,517</b>
Pension liabilities: amounts falling due after more than one year	18	36,201	65,882
<b>Net assets</b>		<b>326,529</b>	<b>440,635</b>
<b>The funds of the charity:</b>			
Restricted income funds	14 & 19	201,743	174,706
Unrestricted funds:			
General fund	14	160,987	331,811
Pension fund	14	(36,201)	(65,882)
		<b>326,529</b>	<b>440,635</b>

The accounts were approved by the directors on 30 September 2024

and signed on their behalf by:

*Steven Sweeney*  
Steven Sweeney  
Company Number: SC083383

The notes on pages 23 to 38 form part of these accounts.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2024

	Total 2024 £	Total 2024 £	Total 2023 £	Total 2023 £
Note				
<b>Net cash used in operating activities</b>	<i>see below</i>			
<b>Cash flows from investing activities</b>		<b>(183,140)</b>		<b>(538,881)</b>
Interest receivable	7,119		3,284	
<b>Net cash provided by investing activities</b>		<b>7,119</b>		<b>3,284</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(176,021)</b>		<b>(535,597)</b>
<b>Cash and cash equivalents brought forward</b>		<b>623,863</b>		<b>1,159,460</b>
<b>Cash and cash equivalents carried forward</b>		<b>447,842</b>		<b>623,863</b>

**Reconciliation of net expenditure to cash flow from operating activities**

	2024 £	2023 £
Deficit for the year	(114,106)	(125,177)
<b>Adjustments for:</b>		
Depreciation charge on tangible assets	-	-
Interest receivable	(7,119)	(3,284)
Decrease/(increase) in debtors	6,384	(4,781)
Decrease creditors	(32,020)	(376,752)
(Increase)/decrease in deferred income	(6,598)	2,882
Decrease in amounts falling due after more than one year	(29,681)	(31,769)
<b>Net cash used in operating activities</b>	<b>(183,140)</b>	<b>(538,881)</b>



CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**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 Thorn House, 5 Rose Street, Edinburgh, EH2 2PR. 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 economic environment. 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 ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

## 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.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

## **2. Accounting policies (continued)**

### **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.

### **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.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

### 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.

### 5. Staff costs and numbers

	2024	2023
	£	£
Wages and salaries	1,295,375	1,271,925
Social security	109,085	120,213
Pension	145,736	135,983
	<b>1,550,196</b>	<b>1,528,121</b>

The average number of employees during the year was 43.54 (2023:45.09).

Directors' remuneration: fee £0 (2023: £0). Two directors received reimbursement of travel costs in the year totalling £94 (2023: £117). The director's liability insurance for the year was £476 (2023: £476).

During the year there were no employee emoluments which were between £70,000 and £79,999 (2023: 1).

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 Heads of Service, was £322,309 (2023: £297,395) including employer pension contributions of £48,855 (2023: £34,431).

Children in Scotland introduced a salary exchange scheme for pensions from 1 May 2019 which is available to all employees.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

## 6. Surplus for the year

This is stated after (crediting)/charging:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	(7,119)	(3,284)
Foreign exchange (gain)/loss	1,320	(1,634)
Auditors' remuneration	8,400	7,500
Other operating leases – property rental	16,464	11,151
Depreciation	-	-

## 7. Incoming resources from charitable activities

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Grants (See note 8)	1,196,620	1,803,238
Advertising	8,201	6,725
Fees (including specific projects)	321,315	360,928
Membership	77,511	80,771
Events	180,631	160,498
Publications	1,499	1,925
Sponsorship/Exhibition	8,300	34,494
Other income	9,130	1,186
	<b>1,803,207</b>	<b>2,449,765</b>



CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Scottish Government	Access to Childcare Fund	-	543,897
Scottish Government via Corra Foundation	CYPEIF – Children in Scotland	393,750	393,750
Scottish Government	Enquire	350,000	350,000
Corra Foundation	Promise: PSA support	-	125,000
Scottish Government	National Third Sector GIRFEC	106,606	90,095
Scottish Government	National Suicide Prevention Leadership Group - Youth Advisory Group	69,042	-
Creative Scotland	Access All Arts	68,100	76,400
Scottish Government	National Parent Forum of Scotland	53,317	50,000
Various	Other project work	155,805	174,096
		<b>1,196,620</b>	<b>1,803,238</b>

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

## 9. Expenditure on Charitable Activities

	Unrestricted funded projects £	Restricted funded projects £	2024 Total £	2023 Total £
Salaries	442,569	1,107,627	1,550,196	1,528,121
Fees and payments	56,885	104,190	161,075	189,541
Event expenditure	89,809	6,630	96,439	85,717
Establishment	29,776	6,458	36,234	51,274
Staff and volunteer expenses	13,565	9,374	22,939	29,857
Printing, design and publications	5,538	1,079	6,617	23,729
Purchase of equipment	21,731	14,316	36,047	42,712
Professional expenses	10,062	-	10,062	8,157
Depreciation	-	-	-	-
Advertising and marketing	(260)	3,240	2,980	17,511
Finance costs	669	35	704	1,572
Pension finance costs	-	-	-	4,481
Grant awards	-	-	-	601,642
	<b>670,344</b>	<b>1,252,949</b>	<b>1,923,293</b>	<b>2,584,314</b>

## 10. Fixed Assets

	Computer equipment £	Other £	Total £
<i>Cost</i>			
At 1 April 2023	19,286	65,975	85,261
Additions	-	-	-
Disposals	(19,286)	(65,975)	(85,261)
At 31 March 2024	-	-	-
<i>Depreciation</i>			
At 1 April 2023	19,286	65,975	85,261
Charge in the year	-	-	-
Disposals	(19,286)	(65,975)	(85,261)
At 31 March 2024	-	-	-
<b>Net book value</b>			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

## 11. Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Grants	5,000	59,851
Other debtors	63,128	27,724
Sundry debtors	-	394
Accrued income	21,144	8,685
Prepayments	21,224	20,226
	<b>110,496</b>	<b>116,880</b>

## 12. Creditors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Operating creditors	26,167	45,632
Sundry creditors	173	-
Grants payable	-	-
Other tax and social security	34,458	31,614
Accruals	35,863	38,606
VAT liability	14,019	15,495
Pension liability	945	12,644
Provision for doubtful debts	4,785	4,439
	<b>116,410</b>	<b>148,430</b>

## 13. Deferred income

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Memberships in advance	11,911	21,255
Event income in advance	60,753	57,486
Other income in advance	6,534	7,055
	<b>79,198</b>	<b>85,796</b>

## 14. Reserves

	<b>Restricted Funds</b>	<b>Unrestricted General Fund</b>	<b>Unrestricted Pension Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2023	174,706	331,811	(65,882)	440,635
(Deficit)/surplus for year	27,037	(170,824)	29,681	(114,106)
At 31 March 2024	<b>201,743</b>	<b>160,987</b>	<b>(36,201)</b>	<b>326,529</b>

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

## 15. Operating leases and financial commitments

Lease rental payments charged to the statement of financial activities in the year totaled £16,464 (2023: £11,151). At 31 March 2024 the company had total future minimum commitments under non-cancellable operating leases as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Leases expiring:		
Between one and five years	4,665	3,971
After five years	-	-
	<b>4,665</b>	<b>3,971</b>

## 16. Governance costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Audit fee	8,400	7,500

## 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:

<b>Scheme</b>	<b>Contributions</b>	<b>Outstanding</b>
	<b>£</b>	<b>£</b>
Aviva Scheme	171,600	-
The Pensions Trust Scottish Voluntary Sector Pension Scheme ('SVSPS')	31,719	-
The Pensions Trust Growth Scheme	11,327	945
<b>Total</b>	<b>214,646</b>	<b>945</b>

### 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 Aviva.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

## 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.

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 2022 (Growth Plan) and at 30 September 2023 (SVSPS). As of 30 September 2023 the estimated debt relating to the Scottish Voluntary Sector Pension Scheme was £338,292 (estimated employer debt at 30 September 2017: £1,508,984) and as of September 2022 the estimated debt relating to the Growth Plan was £72,708 (estimated employer debt at 30 September 2017: £236,952).

Children in Scotland have paid £31,719 into the Scottish Voluntary Sector Pension Scheme and £11,327 into the Growth Plan for the year ended 31 March 2024. The Pension Trust have advised that the amounts payable in the year ending 31 March 2025 will be £32,671 into the Scottish Voluntary Sector Pension Scheme and £10,645 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.



CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

## 18. Pension liabilities

	2024 £000s	2023 £000s
<b>Reconciliation of opening and closing provisions:</b>		
Provision at beginning of the year	66	98
Unwinding of the discount factor (interest expense)	2	1
Deficit contribution paid	(32)	(31)
Remeasurements - impact of any change in assumptions	-	(2)
Remeasurements - amendments to the contributions schedule	-	-
<b>Provision at end of the year</b>	<b>36</b>	<b>66</b>
<b>Income and expenditure impact:</b>		
Interest expense	2	2
Remeasurements - impact of any change in assumptions	-	(2)
Remeasurements - amendments to the contributions schedule	-	-
<b>Costs recognised in income and expenditure account</b>	<b>2</b>	<b>0</b>

### GP scheme

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. 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 2022 to 31 January 2025: £3,321,000 per annum (payable monthly)

### SVPS scheme

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. 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 2022 to 31 May 2024: £1,473,969 per annum (payable monthly and increasing by 3% each on 1st April)

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 29 February 2034. 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.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**19. Note of analysis of movements on restricted reserves**

	At 01/04/23 £	Income £	Expenditure £	At 31/03/24 £
CYPFEIF	-	393,750	(393,750)	-
Enquire	5,196	350,000	(351,135)	4,061
Enquire - Children's Service	-	38,500	(38,500)	-
National Parent Forum of Scotland	2,804	53,317	(42,873)	13,248
Services	12,109	-	(6,709)	5,400
Children's Engagement Service	-	67,800	(67,800)	-
Supporting the Third Sector (STTS)	-	106,606	(106,606)	-
Inclusion Ambassadors	-	30,000	(30,000)	-
FLAMINGO Study (University of Stirling)	805	-	(805)	-
Youth Advisory Group	2,625	69,042	(56,688)	14,979
Changing our World	-	1,000	(1,000)	-
ISMD 2024	-	5,000	(3,610)	1,390
Promise: PSA support	123,192	-	(77,798)	45,394
Time to Talk	1,580	610	(2,190)	-
STTS: GIRFEC E-Module Development	22,054	-	(13,337)	8,717
YMI – Innovation Labs	14,094	4,000	(18,094)	-
Access All Arts – Grants	(9,641)	9,600	41	-
Access All Arts - Administration	(112)	3,542	(3,430)	-
Live Music & Mental Health	-	10,000	(10,000)	-
Just Transition Engagement	-	6,710	(6,710)	-
Promise Partnership - Enquire	-	40,795	(18,793)	22,002
Youth Voice	-	14,964	(2,890)	12,074
Access All Arts Yr3 Fund Mgt	-	11,250	(221)	11,029
Access All Arts Yr3 Grants	-	58,500	-	58,500
Seeking Children's Views - Phase 1	-	5,000	(51)	4,949
	<b>174,706</b>	<b>1,279,986</b>	<b>(1,252,949)</b>	<b>201,743</b>

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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

<b>CYPFEIF – Corra Foundation</b>	Infrastructure funding awarded from the Children, Young People & Families Early Intervention Fund and Adult Learning & Empowering Communities Fund.
<b>Enquire</b>	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.
<b>Enquire - Children's Service</b>	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.
<b>National Parent Forum of Scotland</b>	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.
<b>Services</b>	Funds held for the co-ordination of our services department.
<b>Children's Engagement Service</b>	Funding to provide a demand led service for the engagement with children to seek their views.
<b>Supporting the Third Sector</b>	Grant funding awarded to support the Supporting the Third Sector project work.
<b>Inclusion Ambassadors</b>	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.
<b>FLAMINGO Study (University of Stirling)</b>	Funding for an advisory role for the FLAMINGO study which is aiming to understand why children are admitted to hospital for stays of less than 24 hrs.
<b>Youth Advisory Group</b>	Funding from Scottish Government to host and provide appropriate support to the Youth Advisory Group to ensure that the needs of children and young people are considered when delivering outputs from the Delivery Plan (2024-25) of Creating Hope Together: Scotland's Suicide Prevention Strategy 2022-2032.
<b>Changing our World</b>	Funding from Yopa to part fund the activities of Changing our World, the children and young people's advisory group for Children in Scotland.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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

<b>ISMD 2024</b>	Funding towards the update and maintenance of the ISMD website, and promotion of ISMD through social media, ahead of Scotland's participation in ISMD (International School Meals Day) on 14 March 2024.
<b>Promise: PSA support</b>	Funding from the Keep the Promise Fund (administered by Corra) to provide support and learning opportunities for pupil support staff across Scotland.
<b>Time to Talk</b>	Funding from The National Lottery Community Fund as a core partner of The National Development Team for Inclusion (NDTi) to develop and pilot emotional and motivational transitional support for young people with additional support needs and disabilities in Scotland.
<b>STTS: GIRFEC E-Module Development</b>	Funding from Scottish Government to develop a GIRFEC e-module
<b>YMI – Innovation Labs</b>	Funding provided by Creative Scotland to allow Children in Scotland alongside Scottish Ensemble and the University of Stirling to work with children and young people (aged 8-17 years) to co-produce solutions that enable children and young people to engage with live music experiences to support their mental health and wellbeing.
<b>Access All Arts – Grants</b>	Grant funding from Creative Scotland awarded via the Access All Arts Fund to children and young people with additional support needs or a disability to explore their creative passions.
<b>Access All Arts – Administration</b>	Funding from Creative Scotland for the cost of administering the Access All Arts Fund.
<b>Live Music &amp; Mental Health - The Rayne Foundation</b>	Co-funding for a project to create opportunities for more children and young people to access the mental health and wellbeing benefits of live music.
<b>Just Transition Engagement</b>	Funding from Scottish Government to run just transition engagement events with children and young people in Scotland.
<b>The Promise Partnership</b>	Funding for the development of a new digital toolkit focused on care experienced children and young people's educational rights.
<b>Youth Voice</b>	Year one of funding to establish and maintain a Youth Voice Network from 2023-2026 for the Electoral Commission in Scotland.

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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

<b>Access All Arts Yr3 Fund Mgt</b>	Funding from Creative Scotland for the cost of administering year three of the Access All Arts Fund.
<b>Access All Arts Yr3 Grants</b>	Grant funding from Creative Scotland awarded via the Access All Arts Fund to children and young people with additional support needs or a disability to explore their creative passions.
<b>Seeking Children's Views - Phase 1</b>	Funding from Clyde Gateway URC to gather the views of children to support and inform their 'Supporting Families' project evaluation.

## 20. Analysis of changes in net debt

	<b>At start of year</b>	<b>Cash- flows</b>	<b>Other non-cash changes</b>	<b>At end of year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	623,863	(176,021)	-	447,842
	<b>623,863</b>	<b>(176,021)</b>	<b>-</b>	<b>447,842</b>
Loans falling due within one year	-	-	-	-
Loans falling due after more than one year	-	-	-	-
<b>Total</b>	<b>623,863</b>	<b>(176,021)</b>	<b>-</b>	<b>447,842</b>

CHILDREN IN SCOTLAND LTD  
(A company limited by guarantee)  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**20. Analysis of net assets (between restricted and unrestricted funds)**

	<b>Tangible fixed assets £</b>	<b>Current assets/ (liabilities) £</b>	<b>Long term liabilities £</b>	<b>Total 2024 £</b>
Restricted funds	-	201,743	-	201,743
Unrestricted funds	-	160,987	(36,201)	124,786
<b>Total</b>	-	<b>362,730</b>	<b>(36,201)</b>	<b>326,529</b>

	<b>Tangible fixed assets £</b>	<b>Current assets/ (liabilities) £</b>	<b>Long term liabilities £</b>	<b>Total 2023 £</b>
Restricted funds	-	174,706	-	174,706
Unrestricted funds	-	331,811	(65,882)	265,929
<b>Total</b>	-	<b>506,517</b>	<b>(65,882)</b>	<b>440,635</b>

**21. Prior year Statement of Financial Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income from</b>				
Donations and legacies	16,279	-	16,279	5,276
Charitable activities	538,258	1,911,507	2,449,765	3,161,621
Investments	3,284	-	3,284	79
Other	-	-	-	701
<b>Total</b>	<b>557,821</b>	<b>1,911,507</b>	<b>2,469,328</b>	<b>3,167,677</b>
<b>Expenditure on</b>				
Charitable activities	607,525	1,976,789	2,584,314	3,264,834
<b>Total</b>	<b>607,525</b>	<b>1,976,789</b>	<b>2,584,314</b>	<b>3,264,834</b>
<b>Net income/(expenditure)</b>	<b>(49,704)</b>	<b>(65,282)</b>	<b>(114,986)</b>	<b>(97,157)</b>
<b>Transfer between funds</b>				
<b>Other recognised gains/(losses)</b>				
Actuarial gains/(losses) on pension schemes	(10,191)	-	(10,191)	135,905
<b>Net movement in funds</b>	<b>(59,895)</b>	<b>(65,282)</b>	<b>(125,177)</b>	<b>38,748</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	325,824	239,988	565,812	527,064
<b>Total funds carried forward</b>	<b>265,929</b>	<b>174,706</b>	<b>440,635</b>	<b>565,812</b>



