



Annual report and financial statements

For the year ended 31 March 2025

Company number: SC083383
Charity number: SC003527

Contents

Directors' report	3
Independent Auditor's report to the directors and members	22
Statement of financial activities	26
Balance sheet	27
Statement of cash flows	28
Notes to the financial statements	29

Directors' (Trustees') report

Children in Scotland Ltd

Our report for 2024-25

Introduction

The Directors (Trustees) of Children in Scotland are delighted to present their Annual Report and financial statements of the charity for the year ended 31 March 2025. The report illustrates some of the key activities undertaken by the organisation over the last year and how those activities have impacted the people we work with and for.



The economic situation continues to be challenging, and against that backdrop we are extremely proud about what we have managed to achieve. We will show these achievements against each of our strategic priority areas which are:

- 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



Our values of brave, kind, collaborative and open and fair and our commitment to strengthening equality, diversity and inclusion underpinned all our work during 2024-25. We have found that our values have been particularly important when we have needed to make difficult choices and decisions.



Our values

Our values set out Children in Scotland's beliefs and qualities. They have been shaped by our staff, board, children and young people in our advisory group Changing our World, and our members.

We use them to guide how we work and as a way of keeping us accountable.

Strengthening equality, diversity and inclusion is an overarching commitment that informs all our values.

Brave

We are champions of children's rights. We take a lead in empowering children and young people and improving lives. We do this with creativity and determination.



Kind

We care about people and the environment, and the impact our work has on both. Empathy and trust are key in our approach and how we connect with others.



Collaborative

We believe in inclusion and we work in partnership. The participation of children, young people and their families, our staff, members, the workforce and our wider network inspires us and is central to achieving our vision.



Open and fair

We are committed to accessibility and honesty. We share our learning, evidence and new ideas. Integrity, balance and respect underpin everything we do.



The strength of our work rests on the ability to bring together our membership with a wider network of people and organisations alongside the views of children and young people themselves. This collaboration is powerful and gives us the strength to play a significant role in trying to create and implement policies, processes and approaches that will give us a better chance of fulfilling the promise of the UNCRC – that all children's rights are fulfilled.

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 what we do, so please do get in touch if there is anything you would like to ask or hear more about.

Our achievements and challenges



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

One of the ways in which we hear children's views is through directly working with children and young people. Over the past year, we have worked directly with 1,507 children and young people across Scotland.

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. Over the past year we have continued to support staff to build their participation skills and have actively shared our learning both internally and externally to support improvements in practice across the children's sector.

One of our key aims as an organisation is to contribute to improving policy and practice in areas that impact the lives of children and young people. It is essential, therefore, that our work on policy and practice embeds the views of children and young people. Over the year 86% of all our briefings and consultations included the direct views of children and young people. This direct involvement is not always possible. However, where that is the case, we make sure we draw on previous work done by us or our members with children and young people. The [Evidence Bank](#), which we manage, is a great source of evidence from children and young people on a number of key policy areas.

In order to ensure that we can embed children's views across everything that we do, we have ongoing work with specific groups of children and young people. A key group for us corporately is our children and young people's advisory group Changing our World (CoW). A good illustration of the essential role they play was their involvement in our annual conference. They were integral from the planning stage to the implementation stage, with two members of Changing our World co-chairing on the two days of the conference. They had a significant impact on the running of the conference this year, including ensuring that the conference was greener with minimal printing and a vegetarian/vegan menu.



Members of Changing our World met with Natalie Don-Innes MSP, Minister for Children, Young People and the Promise at Children in Scotland's 2024 Annual Conference

Over the summer, we were delighted to hear that Changing our World were named winners of the Healthcare Rights Award at the Scottish Children's Health Awards. Changing our World were recognised for their important campaigning and awareness-raising work focusing on the topic of vaping and e-cigarettes. Roderick, who represented CoW at the Awards said:

"It's essential for children and young people to have a say in organisations that aim to help people our age. We meet every month, either online or in person, to discuss important topics for children and young people, including health issues like vaping."

"Vaping amongst young people has been a massive problem in my community and it's great to see the issue brought to everyone's attention. I was one of the people who really wanted Changing our World to talk about the issue, so winning the award is a big encouragement for me personally."

We also support ongoing work with the Inclusion Ambassadors. They are a group of secondary school-aged pupils who have a range of additional support needs and who attend a variety of school settings. The group had a strong year. They again ran the **Success Looks Different Awards**, which highlights good practice in celebrating different kinds of successes across educational settings. ELU Hamilton, Buchanhaven Primary School, Duncanrig Secondary School and Parkhill Secondary School received the overall awards. In addition, they created a well-received report on relationships and behaviour in schools by analysing their experiences in their respective environments.



The Inclusion Ambassadors recognised Buchanhaven Primary School in Peterhead with a Success Looks Different Award

In partnership with the University of Stirling, we also support the Suicide Prevention Youth Advisory Group. This group is working with Suicide Prevention Scotland to ensure that the views of young people with lived experience are heard in policy making.

We work with other groups of children and young people directly. Below, you will learn a bit more about the work of our Young Advisors for My Rights, My Say; we also supported participation work with Crown Estates and the Electoral Commission.



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

The **My Rights, My Say** (MRMS) partnership service supports children aged 12-15 to use their right to have their views considered when decisions are being made about the support they get with their learning. It has been a year of development for our element of the partnership the Children's Views service. We have been seeing a growing number of referrals during the year, with 117 in total over the year (an increase of 25% on last year). As a result of the demand on our Children's Views service and the demand in general on the Additional Support Needs Tribunal Service, we have expanded our offering, skills and experience to children under twelve and received 57 referrals (an increase of 46% on last year).

Furthermore, as a result of the growing demand, we have changed the structure of the service and increased the resource available. We have invested more time in capacity building as there has been a growing demand for this kind of support from a number of different organisations. We have worked, for instance, with a wide range of local authorities to support the building of their knowledge, skills and practice in this area.

"I'm forever grateful for you coming out to speak to her. I feel it's massively helped her feel heard and that she can actually open up to adults without being judged."

Parent

"The lady we had was so nice explaining everything and engaged totally with my daughter."

Parent

In order to inform and shape the work carried out by MRMS we have facilitated the development of a new advisory group (right). The group is tenacious, motivated and incredibly driven and has already had a huge impact on the way MRMS delivers training and supports young people across Scotland.



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.

There has been a high demand for the service this year. Over the whole year, staff have responded to 1,414 enquiries, the vast majority of these (1,319) coming from parents. The feedback from users of the service is very positive, with 89% of users rating it as excellent (the rest generally rating it as good).

The team have been using their knowledge and learning to support other organisations, often in collaboration with others, through training and outreach sessions. The learning from the work feeds directly into Children in Scotland's policy work.

Throughout the year we have been continuing with the development of the 'Navigate' tool, which will help care experienced children and young people and the adults who support them in understanding and upholding their education rights.

"Thanks again. You have been invaluable. If I had known about this service earlier, it would have been much easier for our daughter."

Parent

"I was just recommending your service to someone else when I realised I never thanked you for all your help. Thanks for explaining everything so clearly. Your words helped me put a clear case together and my son got the help he needed in the end."

Parent

"I have no words to thank you and your team! I couldn't ask for more. Nobody, absolutely nobody ever provided me with even half the information you sent me today. It is precious knowledge to be aware where to reach for advice, help, support, mediation and more. I had no idea about any of it. And the way you explain everything! Thank you! Thank you!"

Parent

Resolve Mediation is the largest and longest-standing independent mediation provider to the education community in Scotland. It is there to try to bring together parents/carers with education teams to try and resolve disputes.

Last year, we reported a record number of referrals, and this year the number has continued to increase to 149 (a 49% increase on last year). In many of these cases, there has been a positive outcome which has removed the need for costly legal routes. Perhaps more important, it has meant a lessening of stress for many children, young people and families who are going through a difficult time. In addition to their core service, the Resolve team also managed to host a week long visit from two professors and a group of students from Hood College, Maryland, United States. The week was co-hosted by education staff from South Lanarkshire Council where we were proud to showcase all of their amazing work in Additional Support for Learning.

"Thank you. The mediator was amazing and a great support to help us through tricky conversations."

Parent

"As a teacher I was apprehensive about the process, but it really helped us as a school team to start to work with the parents and better understand where they are coming from – thank you."

Teacher



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

Much of the strength of Children in Scotland as an organisation comes from its membership. It continues to be a difficult context for membership organisations. As many organisations are struggling to make ends meet, there is a tendency to see membership as something that can be cut. We are therefore delighted that we have ended the year with 446 members which is very similar to the number at the end of last year.



The membership comes from around the country, with representation from all post-code areas across Scotland.

We are aware that even to maintain our membership numbers, we need to be investing more resources in this area. We made a small start on that towards the end of the year and will be looking for ways to further invest in our membership and develop offers that really work for those working with and for babies, children and young people across the country.

One of the important benefits to being a member of Children in Scotland is that we link membership to a much wider network. We have invested in a number of key collaborations over the year. For instance, we have continued to invest in our relationship with the Open University which give people working with and for children and young people access to a joint portal for their learning needs.

During the year, we were able to collaborate with Starcatchers and Together (Scottish Alliance for Children's Rights) to run a conference entitled 'Babies, their rights, voices and the arts'. This is an area of interest to many of our members. The event was sold out (160 attendees) and will be a good foundation for further collaborative work.

A key tool for amplifying the voices of the members is the Children's Sector Strategic and Policy Forum which Children in Scotland chairs, and which brings together key policy shapers from across the sector. We did a lot of good work over the year, including developing a strong strand on what Fair Funding needs to look like for those working with children and young people. We are also developing a key piece of work on how to use the legal tools allowed for by UNCRC to seek positive impacts for those babies, children and young people who are currently furthest from having these rights fulfilled. This is being done in collaboration with Together (Scottish Alliance for Child Rights) and Clan Childlaw.

"One Parent Families Scotland has been a longstanding member of Children in Scotland. We have benefitted greatly from the training and support provided and value the opportunities that membership brings us in being part of a wider network of organisations working to make Scotland the best place in the world for children to grow up. Our involvement in the Children's Sector Strategic Forum provides us with the space to discuss the challenges facing single parent families and raise these issues collectively with decision makers."

Satwat Rehman, CEO, One Parent Families Scotland

"We really value the many services Children in Scotland offers its members and the wider children's and families sectors in Scotland. The online training courses are shared with all our staff at Circle who benefit from these opportunities. We greatly appreciate the opportunity to amplify the voices of the families we work with via Children in Scotland's blogs, and to attend training, events, conferences, and forums where we can connect, network and build partnership as well as growing our skills, knowledge and impact so our families are better serviced and supported. Families in Scotland are all healthier because of this support."

Douglas Guest, Development Manager, Circle Scotland

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 providing access to information on our website and via our digital communications, we work hard to make sure that we keep people up-to-date and supported to assist 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, offering 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.



Chief Executive Dr Judith Turbyne spoke at the 'Babies, their rights, voice and the arts' conference, run in collaboration with Starcatchers and Together in March 2025

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

This year saw 33 open events and 11 commissioned training events take place, engaging over 1,500 delegates. We evaluate each of these events in terms of the content, perceived knowledge of the trainer, the delivery and the administration. Over the year, the evaluation across each of these areas was extremely positive, averaging around 94%.

A key learning event for us is our Annual Conference. This year the Conference took place in May and was a great success. Over the course of the two days, we welcomed 444 people between delegates, exhibitors, keynote speakers, workshop facilitators, children and young people, Children in Scotland staff, Board members and sponsors. We sold 170 standalone tickets (i.e. not part of an Exhibitor or workshop facilitator package) and 114 of those were purchased by members.

We received excellent feedback. Across both days, Chairs and speakers fed back how well administered the conference while the majority of Exhibitors stated that exhibiting had met their needs, and that they would return. 88.6% of the evaluations received rated the Conference as very good or excellent.

Some of the evaluation received included:

"Brilliant and loved seeing children as part of the delivery."

Delegate

"It was very useful. So good. Very smooth structure and gained a lot from it. One of the quotes will stay with me for the rest of my life. It was amazing. Thank you for the workshop."

Delegate

"The Conference was a great way to connect with practitioners in the field and promote our service. Our team enjoyed the chance to engage and came back with renewed confidence and lots of ideas and connections."

Exhibitor

"High quality and diverse speakers and hosts, excellent venue and stalls."

Keynote speaker

We now have 3,788 registrations for our [eLearning Hub](#). Last year we reported a 40% increase while this year there is an additional increase of 75% (1,623 new registrations), which is very pleasing.

Thanks to funding from the Promise Partnership Fund, we have been able to run a specific learning programme with and for Pupil Support Staff on the topic of working with care experienced children and those on the edges of care. The programme has had both online and in-person elements, and we produced three eLearning modules which are now available. The whole architecture of the programme was co-produced by care experienced children and pupil support workers. This has been a rich programme which will conclude at the beginning of 2025-26 and we will give a fuller report in next year's trustee Annual Report.

"My role is to support families with children with additional support needs, but we have very little practical information locally about fetal alcohol spectrum disorder. This training has given me very useful information to apply now, should FASD be raised as a potential concern."

Delegate, Open Learning Programme; FASD Unlocked: Practical strategies for professionals; February 2025; Adoption UK

"Informative and helpful insights into working with young people in the care experience sector and how I can support them."

Delegate, #KeepThePromise Pupil Support Staff in-person training day, Inverness; February 2025. Children in Scotland and guests

"I will be able to apply the knowledge I have gained with the tools given to support children and young people in my service more effectively."

Delegate, Open Learning Programme; Understanding harmful sexual behaviour in children and young people; March 2025; Dr. Ian Burke

Influencing policymakers to deliver on our Manifesto priorities

We have continued to work on key policy and influencing activity as outlined in our [2021-26 Manifesto](#). During the year we started the development work for a refreshed manifesto to coincide with the new parliamentary cycle.

A key mechanism for us in this work is to respond to consultations on topics that relate to our manifesto. During the year we responded to 12 Scottish Government consultations on topics. These included the Inquiry into the Scottish budget process, Definition of Care Experience, Youth Work (Scotland) Bill, Learning Disabilities, Autism and Neurodivergence Bill and UNCRC statutory guidance. We also collaborated with members and the wider network on seven direct letters with specific calls to government. In addition, we held policy events for members and represented the sector on a significant number of advisory groups.

The strength of our work comes from the way it is rooted in the work of our membership, our services and the views of children and young people. For instance, our work around education reform continued with the publication of [Changing our World's Education and Learning Evidence Paper](#) in early October. This report pulled together Changing our World members' unique experiences of education in Scotland and explored their hopes and recommendations for the future of the Scottish education system. We received a positive response to the report, including the following feedback from the policy lead at the Children and Young People's Commissioner Scotland:

"Really enjoyed reading this – some great insights from the children and young people."

Megan Farr, Policy Officer, Children and Young People's Commissioner Scotland

In February, the Cross-Party Group on Children and Young People (which we co-facilitate with YouthLink) focused on education reform. This policy area will continue to be a focus for us. We will have a practical role to play as, along with Children's Parliament, Scottish Youth Parliament and Young Scot, we will be supporting children and young people's participation in the education reform process.



Members of the Children's Sector Strategic and Policy Forum, chaired by Children in Scotland, meet with First Minister John Swinney to discuss children's rights and child poverty, December 2024

We decided to concentrate our work around the UK general election by getting involved in the Children at the Table campaign. The campaign involved a public petition which received around 30,000 sign-ups asking the government to work together to put babies, children and young people's needs and voices at the heart of decision making.

One of the challenges for those working in the children and young people's sector are the funding models. This is particularly true for the third sector, where funding is often short-term, decisions are not made in a timely manner, tenders and commissions can be underfunded, and it becomes difficult for organisations to invest in the right kind of work for children, young people and families. As many of our members operate in the third sector, we have worked with them and other partners, including SCVO, as we have collaboratively tried to push for more sustainable funding models.

There is still much to do in this area, but the pleasing news is that there are some minor signs of improvement. We saw this in our own funding, as the timing of the approvals of a number of funding streams saw a significant enhancement, and our Enquire service was part of the Scottish Government 'Fairer Funding' trial. While this only gives two years funding in place of one, it is nevertheless significant for a service that has been running on yearly funding agreements for over two decades.



Being an environmentally and financially sustainable organisation

This priority underpins all our activity and is particularly important in today's challenging context. The Board has played a strong role in ensuring good management and control of the organisation's finances. The Finance and Audit Committee has played a key role including facilitating a review of financial controls. We have taken a very proactive role to ensuring a resilient organisation, which has meant some difficult decisions during the financial year.

Due to agile financial management and our proactive approach, we had a small surplus by year end and the Board were able to approve a budget with a small surplus going into 2025-26. However, the external economic situation remains difficult, and we will continue with our current approach into the new financial year.

In terms of environmental sustainability, we made significant changes to our Annual Conference, to ensure a much 'greener approach' and we will explore how much further we can take that in the new year. We are also pleased with the approach of Ethical Property, from whom we rent our office space.



To have a sustainable organisation, you need to ensure that you are investing in your staff. We employ a combination of real-time and yearly data to track staff views. We also have an active Wellbeing Group that provides an ongoing programme of wellbeing support for staff.

We have achieved our cyber essential accreditation and are currently investing in our hardware and our website to increase our resilience in this area.

Our challenging year

The above has concentrated on some of the positive achievements we have seen in this past year, while referencing a difficult external economic context. Continued flat funding from some of our key partners and less availability of funding from independent donors has meant that we have continued to see a decrease in funding for our ongoing work in real terms.

We have therefore had to change the structure of our organisation, reducing the size of our Leadership Team. This led to a further redundancy, on the back of a number of redundancies last year. However, we are optimistic that through making this change, we have created a more resilient organisation where we can ensure that any additional funds raised can be invested at an operational level, and where we were beginning to see an unacceptable level of stretch.

This pattern of having to make cuts is not peculiar to Children in Scotland. The Scottish Council for Voluntary Organisations (SCVO) tracker shows that there is a continuing squeeze on organisations, at a time when demand for the services of third sector organisations working with and for babies, children and young people is higher than ever.

Despite the challenges, we are facing the future with optimism. We received some additional funds towards the end of last financial year, and this has allowed us to immediately make some positive decisions for the organisation. We will continue to develop new collaborations and are seeking to invest in a new role to give our income generation efforts more weight within the organisation.

Leadership and governance

Steven Sweeney has now been in the role as Convener of Children in Scotland since February 2023. He continues to play a crucial role in steering the organisation as we navigate these challenging times. Meritxell Bulbena Vela is Vice Convener and the chair of the Finance and Audit Committee.

The Board met four times during the year, with a strategy session being held before the July Board meeting. During the strategy session, the Board looked at income generation, the participation of children and young people in governance and progress on the governance review action plan.

The Finance and Audit Committee was very active this year. As well as scrutinising the budgeting process and considered scenario planning for organisational changes, there was also a detailed look at our financial controls. Thanks to Meritxell Bulbena Vela for ensuring that the Committee exercised a strong level of scrutiny.

In order to ensure good communication between the CEO and the Board, the Convener and the CEO meet on a regular basis.

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

Satwat Rehman, Rohan Gunatillake, Donna Martin and Peter Rigg moved off the Board during the year. We would like to thank all four of them for governing the organisation over a number of years. The Board would like to welcome Annemarie Devlin, Gary Gallacher, Craig Johnston, Sarah Vanatta and Erika Macarty Velazquez, who all joined the Board. During the year, Valerie Harty stepped down as the secretary to the Board, and Judith Turbyne took on that responsibility.

The Board would like to thank the leadership team for their work. Billy Anderson, Simon Massey and David Mackay played an important role in managing the organisation through a difficult year and taking brave decisions which have allowed the organisation to be in a much stronger position at the start of the new financial year. The Board would also like to thank Angela Higgins for her role in supporting the Board.

Investment Policy

The cash reserves of the organisation are held in interest-bearing accounts. The Board 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

The financial context continues to be challenging, and we have had to make internal changes to ensure that we are a sustainable and resilient organisation. We are pleased that because of these changes we have managed to deliver a good financial performance during the year, keeping our free reserves at around the same level as last year (see reserves policy below).

The income for the year increased to £1,857,487 (2024 £1,822,546) with expenditure decreasing to £1,923,293 (2024 £1,923,293) resulting in a net expenditure before transfers and pension losses of £55,116 (2024 £114,107).

Total funds at 31 March 2025 are £271,413, made up of unrestricted funds £108,765 (2024 £124,786) and restricted funds £162,648.

The financial consequences of the pandemic and subsequent cost-of-living crisis continue to impact on key areas of our work. Income from events continues to be comparatively low, as is membership income. However, sponsorship/exhibition income for the Annual Conference had grown from the previous year, allowing us to be in a break-even position on our conference costs, which is a significant result. We are optimistic that we can further increase income from the Annual Conference in the coming year.

We are investing in our income generation function over the coming year. We are confident that this, alongside other decisions that we have made to create a better internal resilience, will allow us to have a manageable increase in income in 2025-26.

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 to 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.

Children in Scotland's net unrestricted funds (free reserves) at 31 March 2025 were £108,765. Based on our FY24/25 budget, one month's operating costs for Children in Scotland is around £87k, meaning that at 31 March 2025, Children in Scotland was holding 1.25 months of operating costs in reserve.

While current free reserves are sitting below the level outlined in our policy, this was a conscious decision taken by the Board during a difficult period for the charity. The Board felt that it would be in the best interests of the charity to use some reserves to invest in the running of Children in Scotland. We are now stable, having produced a break-even budget for 2024-25, and therefore the aim is to build on these free reserves going forward.

The Board is 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.

The restricted funds balance of the charity was sitting at £162,648.

Principal risks and uncertainties

The Board has 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 their formal meetings. Extra scrutiny is given by the Finance and Audit Committee, particularly in terms of risks to the financial health of the organisation.

The principal risks and uncertainties facing the charity, as identified by the Board, and the measures for mitigating 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 regarding 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 the 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 for 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 are 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.
We are unable to demonstrate impact because of weaknesses in monitoring, evaluation and reporting.	Investing in an effective evaluation framework; ensuring that the evaluation framework continues to evolve as necessary; finding good ways of publicly demonstrating impact; investing in internal capacity to monitor, evaluate and report.

Risk	Mitigations
We fail to properly include children and young people's views, experiences and ideas in our work.	Changing our World advisory group; Inclusion Ambassadors; continued development of internal skills around participation and engagement.
Loss of key personnel	Ensure that 'push' factors are kept to a minimum including the updated pay scale and changes to terms/conditions/benefits for all staff; actively support wellbeing at work; ensure that there is open and honest communication with the staff around this challenge.
Decreasing strength of the membership and/or a weakening of our relationship with them.	Continued roll out of improved benefits, including free membership offers and reduced local authority prices; positive feedback received on benefits of membership; evidence of increased member voices via comms platforms and high proportion of AC24 attendees were members (see Evaluation Framework Report); strong Strategic Forum created through recent elections and priority given to supporting the Forum with its first post-Covid in-person meeting; open and honest relationships with members where there is a potential conflict over funding resources.

The future

The difficult changes that we have had to make over the last two years mean that we can face the future with a good level of optimism. We are aware that it has been a challenging year for our organisation and the members that we work with and for. Internally, we need to ensure that our staff are given the support they need to get used to our new structures and ways of working and we need to be looking at what we can do to support the membership and network as a whole in this challenging environment.

We will be working to ensure that our offer as an organisation is working for them and will seek new channels for reaching out to new organisations and individuals who would benefit from joining the Children in Scotland community.

It is an important time in Scotland. There is a good commitment at governmental levels to policies that could make a significant difference to the lives of babies, children and young people. However, there continues to be a disconnect between the potential of key policies in Scotland and the reality on the ground. We feel we have a significant role to play in solving that disconnect.

While we are in a more positive position, it is clear that we will need to continue to invest a lot of energy into bringing in more unrestricted and core funding. This is important for the ongoing resilience of the organisation, our ability to support our staff appropriately, and our aim of gradually rebuilding our level of financial reserves.

We will continue to work hard to deliver on our Manifesto asks. Included in that there will be an emphasis on engaging in the debate about fair funding for the third sector as a whole.

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

Continued strong and effective collaborations will be at the heart of our approach as we seek to have the biggest impact possible for babies, children and young people with the resources we have.

Reference and administrative details

Name of the charity:	Children in Scotland Ltd
Company Number:	SC083383
Scottish Charity Number:	SC003527
Registered Office:	Thorn House 5 Rose Street Edinburgh EH2 2PR
Directors:	Steven Sweeney (Convener) Meritxell Bulbena Vela (Vice Convener) Jane-Claire Judson (resigned May 2025) Donna Martin (resigned January 2025) Clare Steel Rachael Hatfield Gary Leadbetter Annemarie Devlin (appointed July 2024) Gary Gallacher (appointed July 2024) Craig Johnston (appointed July 2024) Sara Vanatta (appointed October 2024) Erika Macarty (appointed October 2024)
Secretary:	Valerie Harty (until 23 October 2024) Judith Turbyne (from 23 October 2024)
Auditors:	Thomson Cooper Accountants 3 Castle Court Carnegie Campus Dunfermline KY11 8PB
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

Auditor

Thomson Cooper Accountants were appointed as auditor to the Charity and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to Auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Statement of directors' responsibilities

The Board (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 Board 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 Board is 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Board is 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 Board is aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Board has 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.

By order of the Board

Steven Sweeney

Steven Sweeney

Date: 03-10-25



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

Opinion

We have audited the financial statements of Children In Scotland (the "Charity") for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 Charity's affairs as at 31 March 2025 and of its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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 charity 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 statement, we have concluded that the Board's use of the going concern basis of accounting in the 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 charity'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 other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. The Board is responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- The information given in the financial statements is inconsistent in any material respect with the directors' report; or
- Proper accounting records have not been kept;
- The financial statements are not in agreement with the accounting records; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of the directors

As explained more fully in the statement of directors' responsibilities, the directors (the Board), who are also the directors of the charity for the purpose 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 charity'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 report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was capable of detecting irregularities, including fraud

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 obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities and Trustees Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), Taxation legislation and Money Laundering.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, existence and timing of recognition of income and posting of unusual journals. Our audit procedures to respond to these risks included:

- Enquiries of management about their own identification and assessment of the risks of irregularities
- Sample testing on the posting of journals
- Reviewing meeting minutes
- Detailed substantive testing on the completeness of income.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the [**Financial Reporting Council's website**](#). This description forms part of our auditor's report.

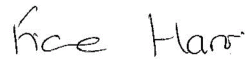
Use of our report

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 charity's directors, as a body, in accordance with Section 44(1) (c) of the Charities and Trustees Investment (Scotland) Act and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's 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 charity and the charity's directors as a body, for our audit work, for this report, or for the opinions we have formed.

Other matters

We were engaged to audit the financial statements of Children in Scotland for the year ended 31 March 2025. We were not engaged to audit, nor did we audit, the financial statements of Children in Scotland for the year ended 31 March 2024. Those financial statements were audited by CT, whose report, dated 1 October 2024, expressed an unqualified opinion on those financial statements.

Fiona Haro (Senior Statutory Auditor)



For and on behalf of Thomson Cooper

Dunfermline

03-10-25

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of financial activities

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Notes	£	£	£	£
Income from					
Donations and legacies		4,218	95	4,314	12,221
Charitable activities	7	521,612	1,313,552	1,835,164	1,803,207
Investments		8,093	-	8,093	7,119
Other		9,917	-	9,917	-
Total		543,840	1,313,647	1,857,487	1,822,546
Expenditure on					
Charitable activities	9	500,709	1,399,761	1,900,470	1,923,293
Total		500,709	1,399,761	1,900,470	1,923,293
Net income/ (expenditure)		43,131	(86,114)	(42,983)	(100,746)
Transfer between funds		(47,019)	47,019	-	-
Other recognised gains/(losses)		-	-	-	-
Actuarial (losses)/gains on pension schemes		(12,133)	-	(12,133)	(13,360)
Net movement in funds		(16,021)	(39,095)	(55,116)	(114,107)
Reconciliation of funds					
Total funds brought forward		124,786	201,743	326,529	440,635
Total	13	108,765	162,648	271,413	326,529

All incoming resources and resources expended derive from continuing activities.

The notes on pages 28-41 form part of these accounts.

Balance sheet

	Notes	Total 2025 £	Total 2024 £
Current assets			
Debtors	10	86,456	110,496
Cash at bank and in hand		366,933	447,842
Total current assets		453,389	558,338
Liabilities			
Creditors: Amounts falling due within one year	11	96,999	116,410
Deferred Income	12	68,969	79,198
Total current liabilities		165,968	195,608
Total assets less current liabilities		271,413	362,730
Defined benefit pension scheme asset or liability	17	(16,008)	(36,201)
Total net assets or liabilities		271,413	326,530
The funds of the charity			
Restricted income funds	13 & 18	162,648	201,743
Unrestricted funds	13	124,773	160,987
Pension reserve	13	(16,008)	(36,201)
Total funds		271,413	326,530

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The accounts were approved by the directors on 03-10-25

and signed on their behalf by: **Steven Sweeney**

Steven Sweeney

Company Number: SC083383

The notes on pages 28-41 form part of these accounts.

Statement of cash flows

	Notes	Total 2025 £	Total 2024 £
Net cash provided by operating activities	<i>See below</i>	(89,002)	(183,140)
Cash flows from investing activities			
Interest receivable		8,093	7,119
Net cash provided by investing activities		8,093	7,119
Change in cash and cash equivalents in the year		(80,909)	(176,021)
Cash and cash equivalents brought forward		447,842	623,863
Cash and cash equivalents carried forward		366,933	447,842

Reconciliation of net expenditure to cash flow from operating activities	2025 £	2024 £
Surplus/(deficit) for the year	(55,116)	(114,106)
Adjustments for:		
Depreciation charge on tangible assets	-	-
Interest receivable	(8,093)	(7,119)
(Increase)/decrease in debtors	24,040	6,384
(Decrease)/increase in creditors	(19,411)	(32,020)
(Increase)/decrease in deferred income	(10,229)	(6,598)
Decrease in amounts falling due after more than one year	(20,193)	(29,681)
Net cash provided by operating activities	(89,002)	(183,140)

Notes to the financial statements

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, 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 2019) – (Charities SORP (FRS 102)).

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 accounts have been prepared on a going concern basis which assumes continued financial support from grant funders. Core grant funding has been secured until March 2026 and additional project funding has been secured.

The directors have assessed the charity's ability to continue as a going concern and have reasonable expectation that the charity has adequate resources to operate for a period of at least twelve months. On this basis the directors consider that the charity is a going concern.

Fixed assets

Tangible fixed assets costing more than £3,000 are capitalised and included at cost including any incidental expenses of acquisition. Not applicable for this year's accounts.

Incoming resources

Grants receivables 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.

Resources expended

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 16 and 17 below.

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.

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

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 £344,383 (2024: £322,309) including employer pension contributions of £48,165 (2024: £48,855).

There was one employee whose annual remuneration was more than £70,000 (2024 : one).

	2024-25	2023-24
	£	£
Wages and salaries	1,244,239	1,295,374
Social security costs	108,913	109,085
Pension costs	145,295	145,736
Total	1,498,447	1,550,194

Average number of employees in the year was 45.

Related parties

None of the Trustees (or any persons connected with them) received any remuneration during the year and none of the Trustees was reimbursed expenses (2024 : two directors reimbursed £94).

6. Surplus for the year

	2025	2024
	£	£
<i>This is stated after (crediting)/charging:</i>		
Bank interest receivable	(£8,093)	(£7,119)
Foreign exchange loss/(gain)	£841	£1,320
Auditors' remuneration	£8,260	£8,400
Other operating leases – property	£18,661	£18,661

7. Incoming resources from charitable activities

	2024-25	2023-24
	£	£
Grants (See note 8)	1,196,376	1,196,620
Events	123,804	180,631
Fees	404,386	321,315
Membership	62,578	77,511
Advertising	6,557	8,201
Sponsorship/Exhibition	38,652	8,300
Publications	1,575	1,499
Other charitable income	1,236	9,130
Total	1,835,164	1,803,207

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

		2024-25	2023-24
From	For	£	£
Scottish Government	Access to Childcare Fund	-	-
Scottish Government/ Corra	Children and Young People Early Intervention Fund	393,750	393,750
Scottish Government	Enquire	350,000	350,000
Corra Foundation	Promise: PSA support	125,000	-
Scottish Government	National Third Sector GIRFEC	117,488	106,606
Scottish Government	National Suicide Prevention Leadership Group - Youth Advisory Group	37,500	69,042
Creative Scotland	Access All Arts	6,500	68,100
Scottish Government	National Parent Forum of Scotland	(12,548)	53,317
Various	Other project work	178,686	155,805
Total		1,196,376	1,196,620

9. Expenditure on charitable activities

	Unrestricted funded projects	Restricted funded projects	Total 2025	Total 2024
	£	£	£	£
Salaries	246,941	1,252,569	1,499,510	1,550,196
Fees and payments	72,677	57,659	130,336	161,075
Event expenditure	98,025	-	98,025	96,439
Establishment	28,683	2,747	31,430	36,234
Staff and volunteer expenses	9,912	9,332	19,244	22,939
Printing, design and publications	7,858	816	8,674	6,617
Purchase of equipment	16,149	10,308	26,457	36,047
Professional expenses	8,743	-	8,743	10,062
Advertising and marketing	19	1,200	1,219	2,980
Finance costs	713	35	748	704
Pension finance costs	10,989	-	10,989	-
Grant awards	-	65,095	65,095	-
Total	500,709	1,339,761	1,900,470	1,923,293

For governance costs see note 15.

10. Debtors

	2025	2024
	£	£
Grants	3,960	5,000
Other debtors	32,530	63,128
Prepayments	19,094	21,225
Accrued income	30,872	21,144
Total	86,456	110,497

11. Creditors

	2025	2024
	£	£
Operating creditors	26,938	26,167
Sundry creditors	3,902	173
Other tax and social security	26,532	34,458
Accruals	34,842	35,862
VAT liability	-	14,019
Provision for doubtful debt	4,785	4,785
Pension	-	945
Total	96,999	116,409
Deferred income due in one year (See note 12)	68,969	79,198
Total	165,968	195,607
Pension provision (See notes 16/17)	16,008	36,201
Total	181,976	231,808

12. Deferred Income

	2025	2024
	£	£
Event income in advance	52,059	60,752
Memberships in advance	13,427	11,911
Other Deferred Income	3,483	6,534
Total	68,969	79,197

13. Reserves

	Restricted funds (See Note 18)	Unrestricted funds	Pension fund	Total
	£	£	£	£
At 1 April 2024	201,743	160,987	(36,201)	326,529
(Deficit)/surplus for the year	(39,095)	(36,214)	20,193	(55,116)
At 31 March 2025	162,648	124,773	(16,008)	271,413

14. Operating leases and financial commitments

Lease rental payments charged to the statement of financial activities in the year totalled £20,020 (2024: £16,464). At 31 March 2025 the company had total future minimum commitments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Leases expiring:		
Within one year	20,020	4,665
Between one and five years	-	-
After five years	-	-
Total	20,020	4,665

15. Governance costs

	2025	2024
	£	£
Audit fee	8,260	8,400
Total	8,260	8,400

16. Pension schemes

Children in Scotland participates in three 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:

	Contributions £	Outstanding £
Aviva Scheme	159,323	-
The Pensions Trust Scottish Voluntary Sector Pension Scheme ('SVSPS')	27,933	4,785
The Pensions Trust Growth Scheme	4,393	11,223
Total	191,649	16,008

16.1 Current pension schemes

Children in Scotland 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.

16.2 Closed schemes

Children in Scotland is a member 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 17.

17. Pension liabilities

	2025 Growth plan	2025 SVSPS	2025	2024 Growth plan	2024 SVSPS	2024
Reconciliation of opening and closing provisions:	£000	£000	£000	£000	£000	£000
Provision at beginning of the year	4	31	35	9	56	65
Unwinding of the discount factor (interest expense)	-	1	1	-	2	2
Deficit contribution paid	(4)	(28)	(32)	(5)	(27)	(32)
Remeasurements – impact of any change in assumptions	-	-	-	-	-	-
Remeasurements – amendments to the contributions schedule	11	-	11	-	-	-
Provision at end of the year	11	4	15	4	31	35
Income and expenditure impact:						
Interest expense	-	1	1	-	2	2
Remeasurements – impact of any change in assumptions	-	-	-	-	-	-
Remeasurements – amendments to the contributions schedule	11	-	11	-	-	-
Costs recognised in income and expenditure account	11	1	12	-	2	2

The Growth plan scheme

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531m and a deficit of £16.1m. 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 2025 to 31 March 2028:	£2,100,000 per annum (payable monthly)
From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)

Scottish Voluntary Sector Pension Scheme

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2m. From 1 June 2024 the majority of employers no longer pay deficit contributions.

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)
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Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 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.



18. Note of analysis of movements on restricted reserves

	Balance: 01/4/24	Income	Expenditure	Transfer	Balance: 31/3/25
	£	£	£	£	£
Enquire	4,061	350,000	(353,601)	-	460
Enquire CYP and Parents/ Carers ASL Progress Report versions	-	2,674	(2,674)	-	-
Enquire – Children’s Service	-	38,500	(37,499)	-	1,001
Children’s Engagement Service	-	70,390	(70,390)	-	-
Services	5,400	-	(5,400)	47,019	47,019
National Parent Forum of Scotland	13,248	(12,549)	(699)	-	-
CYPEIF	-	393,750	(393,750)	-	-
Supporting the Third Sector	-	117,488	(117,488)	-	-
Inclusion Ambassadors	-	30,000	(30,000)	-	-
Supporting the Third Sector: GIRFEC E-Module Development	8,717	-	(8,717)	-	-
Crown Estate	-	12,812	(12,812)	-	-
Youth Advisory Group	14,979	37,500	(42,484)	-	9,995
Promise: PSA support	45,394	125,000	(120,903)	-	49,491
ISMD 2024	1,390	-	(1,390)	-	-
Promise Partnership – Enquire	22,002	81,590	(75,861)	-	27,731
Youth Voice (Electoral Commission)	12,074	15,000	(13,000)	-	14,074
Access All Arts Yr3 Fund management (Creative Scotland)	11,029	1,500	(12,529)	-	-
Access All Arts Yr3 Grants	58,500	6,595	(65,095)	-	-
DBI Under 18s (SG via NatCen)	-	3,201	(2,248)	-	953
Seeking Children’s Views – Phase 1 (Clyde Gateway)	4,949	-	(4,949)	-	-
Road Safety Scotland via Leith Design – Phase 2	-	26,299	(25,880)	-	419
Open Kindergarten (SG via PAS)	-	7,157	(561)	-	6,596
Open University intern	-	3,440	(860)	-	2,580
NES Essential CAMHS (NHS)	-	3,300	(971)	-	2,329
Total	201,743	1,313,647	(1,399,761)	47,019	162,648

19. Analysis of changes in net debt

	At start of year	Cash flows	Other non- cash changes	At end of year
	£	£	£	£
Cash and cash equivalents	447,842	(80,909)	-	366,933
Total	447,842	(80,909)	-	366,933

Analysis of net assets (between restricted and unrestricted funds)

2025	Tangible fixed assets	Current assets/ (liabilities)	Long term liabilities	Total 2025
	£	£	£	£
Restricted funds	-	162,648	-	162,648
Unrestricted funds	-	124,773	(16,008)	108,765
Total	-	287,421	(16,008)	271,413

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

20. Prior year statement of financial activities

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Income from:			
Donations and legacies	12,221	-	12,221
Charitable activities	523,221	1,279,986	1,803,207
Investments	7,119	-	7,119
Total	542,561	1,279,986	1,822,547
Expenditure on:			
Charitable activities	670,344	1,252,949	1,923,293
Total	670,344	1,252,949	1,923,293
Net income/(expenditure)	(127,783)	27,037	(100,746)
Transfer between funds:			
Other recognised gains/(losses):			
Actuarial gains/(losses) on pension schemes	(13,360)	-	(13,360)
Net movement in funds	(141,143)	27,037	(114,106)
Reconciliation of funds:			
Total funds brought forward	265,929	174,706	440,635
Total funds carried forward	124,786	201,743	326,529



Thomson Cooper
Statutory Auditors
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of Children in Scotland Limited for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of Children in Scotland Limited as of 31 March 2025 and of the results of its operations for the year then ended in accordance with United Kingdom Generally Accepted Accounting Practice.

We have acknowledged and fulfilled our responsibility for the fair presentation of the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice.

We confirm to the best of our knowledge and belief, the following representations:

1. **General**

We have acknowledge and fulfil as officers of the company our responsibilities under the Companies Act 2006 for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management meetings, have been made available to you.

2. **Going Concern**

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding will be adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that sufficient disclosures relating to the charity's ability to continue as a going concern have been made in the financial statements.

3. **Loans and arrangements**

The charity has not had, or entered into, at any time during the period any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for Directors or to guarantee or provide security for such matters.

4. **Transactions with related parties**

Any transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters, which require disclosure in order to comply with the requirement of the Financial Reporting Standard 102.

5. **Laws and regulations**

We are not aware of any irregularities involving the Directors or employees of the charity: nor are we aware of any breaches or possible breaches of statute, regulations, contracts or agreements which might prejudice the going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities or such breaches have come to our notice.

6. **Fraud**

We acknowledge and fulfilled our responsibility for the design and implementation of internal controls and procedures to prevent and detect fraud. We have disclosed to you any actual or suspected fraud involving the Directors, employees with significant roles in internal controls, and all instances where the fraud could have a material effect on the financial statements.

7. **Post-balance sheet events**

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto other than that already noted in the accounts. Should any material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

8. **Grants and donations**

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you as well as the corresponding expenditure. There have been no breaches of terms or conditions during this period in the application of such income.

9. **Deferred Income**

We confirm that all relevant deferred income provisions as at 31 March 2025 are fairly stated.

Yours faithfully

Steven Sweeney

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Steven Sweeney

Chair

Date: 03-10-25