



A Place in Childhood (APiC)
Scottish Charitable Incorporated Organisation SC048635

Annual Report and Financial Statements
For the period ended 19 August 2022

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SC048635

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Report of the Trustees for the period ended 19 August 2022

The trustees have great pleasure in presenting the annual report for A Place in Childhood (APiC), together with the financial statements for the period ended 19 August 2022. These constitute our closing accounts, as we transition our work from a Scottish Charitable Incorporated Organisation into a Community Interest Company after this point.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name

A Place in Childhood, also known as APiC, a Scottish Charitable Incorporated Organisation.

Registered charity number

SC048635

Principal address

5 South Charlotte Street
Edinburgh
EH2 4AN

Trustees

	Appointed 25 May 2021
	Commenced a sabbatical from 18 December 2020 to August 2023
	Appointed Secretary from March 2021
	Treasurer from 23 November 2019, resigned as Board Trustee 1 September 2021
	Executive Director and Board Trustee, resigned as Board Trustee 5 July 2021
	Commenced a sabbatical from – March 2021, resigned 13 December 2021
	Board Trustee, appointed as Treasurer December 2021, resigned as Board Trustee 26 May 2022
	Board Trustee
	Board Trustee resigned as Board Trustee 4 May 2022
	Chair from 27 February 2021
	Executive Director and Board Trustee, resigned as Board Trustee 5 July 2021

Independent examiner :

Bankers: Co-operative Bank

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and governing document

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), registered on 21 August 2018. The Charity has a single tier structure and, as such, the trustees are the members of the charity.

Recruitment and appointment of new Trustees

Membership of the Board of Trustees is open to those individuals who i) have been nominated by a body with which the organisation has had close contact in the course of its activities; or ii) on the basis that the individual has specialist experience or skills which would be beneficial to the Board. The Board has undertaken specific recruitment drives in the period to 19 August 2022, but has not appointed additional Trustees due to the Board's intention to transfer operations to a Community Interest Company..

The Board meets every five to six weeks. New charity trustees (up to a maximum of 15) can be appointed at any time – by way of resolution passed by majority vote at a meeting of the Board. The minimum number of charity trustees is three.

Organisational structure

APiC's structure consists of a Board and employees (who form the Executive membership of the Board of Trustees). The Board is responsible for controlling the activities of the organisation, including its financial position, while the employees undertake the key activities of the organisation and other administrative duties.

OBJECTIVES AND ACTIVITIES

Charitable purposes

The Charity's purposes are:

- To assist the advancement of human rights, conflict resolution or reconciliation by promoting child-friendly environments that respect children's human rights, as defined in the UN Convention on the Rights of the Child (the UNCRC);
- To assist the advancement of citizenship or community development (including rural or urban regeneration) by facilitating children's participation in decisions that affect them; and
- To assist the advancement of education by training children and adults in their rights and the creation of inclusive environments.

Objectives and aims

APiC's overarching mission is to facilitate projects which enable the rights of young citizens to participate meaningfully in societal improvement, while building lifelong skills for a prosperous and equitable future. Children's lived experience combines with our research, policy and action expertise to help their communities adapt to the

unprecedented challenges and uncertainty Scotland faces. Through this we promote superior environments for children and young people which align with the UN Convention on the Rights of the Child.

We have world-leading expertise at engaging with children and young people of all ages, on their own terms, and articulating their voice faithfully. Our team comprises in-depth knowledge of children's rights, outdoor education, planning policy, entrepreneurship, and educational and environmental psychology, as well as practical know-how at designing high-quality child-friendly spaces.

A Place in Childhood profile and significant activities

Between 31 March 2021 and 19 August 2022, APiC has undertaken a number of high-profile engagements with key partners.

COVID-19

In response to the COVID- 19 pandemic – and in recognition of the profound impacts to children and young people as a result of the restrictions – APiC has undertaken a project to understand and track the issues faced. The project was co-produced with children and young people working in four 'teams' across Scotland and focused on: The challenges posed by the restrictions; and how the young consultants would propose to address these.

The first stage report can be accessed at www.aplaceinchildhood.org/wp-content/uploads/2020/07/ScotyouthandCOVID-report-Jul-2020.pdf.

In March 2021, APiC commenced a second phase of this research project, this time supported by the Children and Young People's Commissioner Scotland. This filled in the gaps between the first lockdown and the winter lockdown of 2020-21. The report was released in July 2021, to significant media and stakeholder interest. It can be accessed here: http://aplaceinchildhood.org/wp-content/uploads/2021/07/ScotYouthandCOVID2-Report_FINAL.pdf

From January 2022, APiC commenced a third phase of the project supported by the Children and Young People's Commissioner Scotland. This revolves around taking the Young Consultants' Asks from phase 2, and working with more children and young people across Scotland to create a Manifesto for Children and Young People's Rights in Recovery. This is currently scheduled for release in towards the end of 2022. Blog updates are available here: <https://aplaceinchildhood.org/insights/>

Play Pedagogy Award for Scottish Primary Schools

In July 2020, APiC worked with Play Scotland to write a guide to Playful Pedagogy for their website. The aim was to introduce practitioners to playful ways of effectively implementing Education Scotland's Realising the Ambition and Curriculum for Excellence. The guide can be viewed as a booklet here: https://www.playscotland.org/resources/print/Playful-Pedagogy-Toolkit.pdf?plsctl_id=20592

From September 2020, APiC began work on a co-produced Play Pedagogy Award for Scottish primary schools. This work is now close to completion, and a soft launch is currently planned for Autumn 2022.

Enabling Independent Active Travel for Scotland's Young People

Sustrans commissioned APiC in 2020 to examine the factors that do and do not promote independent active travel for young Scots, to determine what age-appropriate infrastructure looks like. APiC worked with young people between the ages of 11 and 16 through a Virtual Participatory Action Research methodology between October and December 2020, asking 31 Young Consultants in four diverse communities, and a subset of their parents/carers about their local area.

Across the course of three workshops for each Young Consultants and their parents/carers, they built Active Travel Maps and analysed key barriers and opportunities for change that would be the greatest win-wins to get as many 11 to 16-year-olds out walking and cycling in their communities as possible. This work was completed by April 2021. It is scheduled to be published in September.

Teenagers and Public Space research with Sustrans Scotland

In October 2021, APiC began working with Sustrans Scotland to understand what teenagers need from public space. The aim of the work is to enable Sustrans to deliver the best outcomes through their Places for Everyone Infrastructure scheme, funded by Transport Scotland.

The work is involving three case studies across Scotland, looking at commonalities and differences between urban and rural and different parts of Scotland. The research is participatory and action-oriented in its methodology, involving over a hundred young people and local stakeholders in every community through a series of workshops. The resulting report is due in the autumn term of 2022, and while the report itself will not be made public, we envisage sharing of the core findings in and beyond Sustrans' team and partners.

National Planning Framework 4 (NPF 4)

In December 2021, the Scottish Government released a draft version of the National Planning Framework 4. This sets out their vision for spatial and land use planning up to 2045, and they invited consultation responses on the draft up until 31st March 2021.

APiC both submitted a consultation response, and worked with Play Scotland to organise seminars that would enhance engagement from the child and youth sectors. APiC's response can be found here: <https://aplaceinchildhood.org/our-vision-for-an-inclusive-and-effective-national-planning-framework-4/>

Further information on the events APiC helped convene can be found here:
<https://aplaceinchildhood.org/event-children-young-people-and-the-national-planning-framework-4/>

Redesigning Langdale Street (Glasgow) in Minecraft

In June 2021, APiC worked with Sustrans Scotland, St Paul's Youth Forum, and St Philomena's Primary School (in north-east Glasgow), on a pilot placemaking project to engage local children using the game Minecraft. Working with a team of 10 budding young designers, we alternated between site visits, group discussions, and using Minecraft to explore designs for a new public square in neighbouring Langdale Street. The Minecraft world included a faithful rendering of the local area, with local landmarks and many of the children's homes.

Engagement with children is usually based around seeking reactions or tweaks to adults' pre-hashed ideas, rather than birthing original ideas from children's lived experience. In fact, even when children do propose original ideas, it can be difficult to show wider stakeholders what this would look like in practice. What can result is a dismissal of children's proposals as imaginative, but unrealistic.

Minecraft therefore immediately struck us as a way to really show what children can contribute and enhance discussions with wider stakeholders. Another truly exciting benefit is that many children are incredibly adept at this game already. Its use thus really puts children in control, and enables their creativity and vision to shine.

You can read more about the project and outputs here:
<https://aplaceinchildhood.org/minecraft-a-creative-sandbox-for-engaging-children-and-young-people-in-urban-design/>

Engaging Children and Young People in Transport Infrastructure and Placemaking: A Places for Everyone Handbook Chapter

Between January and February 2022, APiC worked with Sustrans Scotland to draft a chapter for their 'Places for Everyone' handbook. APiC wrote this with regard to their principle of designing for the Independent 12-year-old. The chapter is now in the editing stage with Sustrans, and the output will be an accessible overview of methods, approaches, and toolkits for guiding and evaluating future work, to help meet their overarching aims of child-friendly design. It will not be published publicly, but shared freely amongst staff and partners.

Strategic Service Review of Starlight Children's Foundation's Services

In March 2022, APiC began working on a strategic service review of Starlight's services for children and families. This involves reviewing what's working and what's not in terms of how they support seriously ill children across the UK inside and

outside of healthcare settings. The work is involving visits to children's hospitals to observe operations and speak seriously ill children, as well as interviews and workshops with children, families, healthcare professionals, and Starlight staff. It will culminate in a survey across Starlight's estate. The final report is currently scheduled to be finished in January 2023. It will not be published publicly, but used to inform the work of Starlight and their partners.

Communicating Urban Design Principles using Cities Skylines with Sustrans Scotland

In April 2022, APiC began working with Sustrans Scotland to pilot an approach to teaching and assessing urban design for secondary school pupils. This involves immersive gameplay within the city building platform Cities Skylines. Sessions will be delivered in a school in Edinburgh and the Lothians in the Autumn term 2022.

FINANCIAL REVIEW

Principal funding sources

APiC's principal source of income is the receipt of project funding. Services delivered by APiC, and for which project income may be received, include:

- Child-led placemaking;
- Online collaboration and workshops with children and young people;
- Consultancy on place and policy;
- Academic research and evaluation; and
- Public speaking.

Financial position

In the period to 19 August 2022, all charitable income related either to the delivery of projects with key partners or to appearance at public speaking engagements undertaken by the Executive Team. £181 of donations were also received.

Key items of expenditure related to costs of project delivery, and to Trustee expenses.

Reserves held at 19 August 2022 will be used in future periods to support project activity through the new Community Interest Company, particularly the permanent employment of our Executive Directors.

Reserves policy

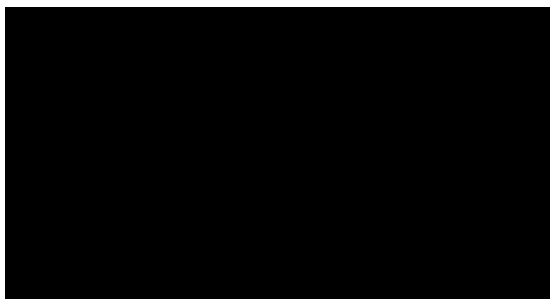
The trustee's policy is to retain three months' worth of expenditure in order to meet commitments and to cover unexpected outlays.

Given APiC's reliance on project income, some expenditure is necessarily incurred on project delivery and recharged, as appropriate, to clients. The minimum level of reserves, therefore, has been established by taking a monthly average of operational expenditure only.

Three months operational expenditure is £17,483, and current reserves at 19 August 2022 are below this level. However, contracted work means the Board of Trustees

are content that running costs can be met until the end of 2022. The reserves policy is reviewed annually and agreed by the Board of Trustees at its May meeting.

This report was approved by the trustees on 09.09.2022 and signed on their behalf by



	Independent Examiner's Report on the Financial Statements
Report to the trustees/members of	A Place in Childhood (APiC)
Registered charity number	SC048635
On the accounts of the charity for the year ended	19 th August 2022
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006(as amended) ('the 2006 Accounts regulations') The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.
Independent examiner's statement	In the course of my examination, no matter has come to my attention : 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none">• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and• to prepare accounts with accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached
Signed:	
Name:	
Relevant professional qualification	
Address:	

Statement of Profit and Loss for the period ended 19 August 2022

Profit and Loss

A Place in Childhood

For the period 1 April 2021 to 19 August 2022

Cash Basis

Account	1 Apr 2021-19 Aug 2022	22 Feb 2020-31 Mar 2021
Turnover		
Consultancy	5,410	1,330
Desk Research	4,725	1,833
Education and Training	5,000	515
Project Materials and Equipment	385	65
Project-Based Research	87,043	47,704
Travel and Subsistence	0	311
Total Turnover	102,563	51,758
Cost of Sales		
Participant Payments	4,145	2,630
Project Materials and Equipment Direct Costs	249	0
Project Support Remuneration	1,222	472
Sub-Contractors	5,500	0
Travel and Subsistence Direct Costs	2,667	1,080
Total Cost of Sales	13,784	4,183
Gross Profit	88,779	47,575
Administrative Costs		
Audit and Accountancy Expenses	73	250
Bank Fees	126	3
Employers National Insurance	1,461	0
Charitable Projects (internally funded)	0	530
General Expenses	647	18
Insurance	369	646
IT Software and Consumables	937	467
Membership and Subscriptions	200	172
Payroll Expenses	650	297
Pensions Costs	2,022	0
Postage, Freight & Courier	3	0
Printing & Stationery	49	38
Rent	204	145
Salaries	91,225	32,021
Trustee Expenses	115	146
Website and Marketing	263	795
Total Administrative Costs	98,345	35,528
Operating Profit	(9,566)	12,048
Other Income		
Donations	181	629
Total Other Income	181	629

Profit on Ordinary Activities Before Taxation	(9,385)	12,676
Profit after Taxation	(9,385)	12,676

Statement of Balances – as at 19 August 2022

Balance Sheet

A Place in Childhood

As at 19 August 2022

Cash Basis

Account	19 Aug 2022	31 Mar 2022	31 Mar 2021
Fixed Assets			
Tangible Assets			
Computer Equipment	599	599	599
Office Equipment	60	0	0
Research Equipment	125	0	0
Total Tangible Assets	784	599	599
Total Fixed Assets	784	599	599
Current Assets			
Cash at bank and in hand			
Business Account	10,952	20,581	18,320
GBP PayPal	951	56	0
Total Cash at bank and in hand	11,903	20,637	18,320
Accounts Receivable	(3)	(3)	(3)
Total Current Assets	11,900	20,634	18,317
Creditors: amounts falling due within one year			
NIC Payable	(447)	1,336	0
PAYE Payable	(124)	1,137	7041
Pensions Payable	(282)	0	0
Student Loan Deductions Payable	0	271	0
Rounding	(1)	(1)	0
Wages Payable - Payroll	4,007	0	0
Total Creditors: amounts falling due within one year	3,153	2,744	7,041
Net Current Assets (Liabilities)	8,747	17,890	11,276
Total Assets less Current Liabilities	9,531	18,489	11,875
Net Assets	9,531	18,489	11,875
Capital and Reserves			
Current Year Earnings	(8,958)	(427)	17,772
Retained Earnings	18,489	18,916	1,144
Total Capital and Reserves	9,531	18,489	18,916

Approved by the trustees on 09.09.2022 and signed on their behalf by



Notes to the accounts for the period ended 19 August 2022

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that can be used at the discretion of the trustees in the furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day to day operation of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by donors, or when funds are raised for specific purposes. The charity did not hold any restricted funds as of 19 August 2022.

3. Related party transactions

£441 was paid to previous Trustee, [REDACTED], in relation to his support on the Cities Skylines Project as an Associate.

4. Project expenditure

	Unrestricted funds (£)		Total 2022 (£)	Total 2021 (£)
Travel and subsistence	2,667		2,667	30,696
Payments to suppliers	5,500.00		5,500.00	1,080
Project-specific Staffing	1,222		1,222	-
Sundry	4,394		4,394	3,160
Total receipts	13,784		13,784	34,936

5. Cost of charitable activities

	Unrestricted funds (£)		Total 2022 (£)	Total 2021 (£)
Trustee Expenses	115		115	146
Insurance	369		369	646
Premises	204		204	145
Website and Telecommunications	189		189	849

Sundry	6,917		6,917	831
Staff costs	90,536		66,641	413
Total receipts	68,285		68,285	3,027

6. Payments to Trustees

£6,632.16 was paid to the Executive Directors, [REDACTED] and [REDACTED] through zero-hour contracts (combined). Upon receiving permanent contracts in July 2021, the Executive Directors resigned their positions on the Board of Trustees. A payment of £781.25 was made to Board Trustee [REDACTED], through written agreement, for his project support on the Langdale Street Minecraft Project.

Payments were made in accordance with OSCR guidance on payments to Trustees, and were approved by the Board.

7. Taxation

The charity is liable to pay income tax on Executive Director remuneration, but not capital gains tax on its charitable activities. The charity is not registered for VAT. Irrecoverable VAT is included in the expense to which it relates.