



ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

Year Ended 31 March 2026

**Scottish Charity Number: SC 006016
Company Limited by Guarantee No SC100114**

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REPORT OF THE DIRECTORS

The Board has pleasure in presenting the Annual Report and Financial Statements for Children's Health Scotland for the year ended 31 March 2026.

This report has been prepared in accordance with the Statement of Recommended Practice 2019 (FRS 102) - and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

At Children's Health Scotland, we are committed to improving the health and wellbeing of every child and young person in Scotland and supporting their right to the best possible health. We do this by raising awareness, influencing policy, and working collaboratively across the NHS, voluntary and statutory sectors. Our involvement in Scottish Government Cross-Party Groups ensures that the voices of children, young people, and their families are represented at the highest levels.

OUR CORE OBJECTIVES

Our Core Objectives are aligned with our Vision, which is *to support the right of every child to the best possible health* (UNCRC Article 24). These are as follows:

Health Rights Defenders

- Inspiring children, parents, and carers with knowledge and understanding of the United Nations Convention on the Rights of the Child (UNCRC) and health rights, and defending these, when necessary, with professionals, government, committees, and non-governmental organisations.
- Working alongside young volunteers to ensure their voices are at the centre of our work and of health rights development and promotion in Scotland.
- Informing children, parents, and carers of their health rights, where to access information and support, and what they should expect from service providers enabling them to participate in decisions about their care.

Empowering Children and Young People

- Irrespective of illness and condition, work to improve the life-experiences of children (0–18), particularly vulnerable children, those living with health conditions or care-experienced children, through the provision of information, programmes and training designed to support their health and wellbeing.
- Through sharing knowledge, understanding, and awareness—empower children to take control of managing their health and wellbeing and their future life choices, enabling them to be the best version of themselves that is possible.
- Further the health and wellbeing of children by promoting an understanding and awareness of health-related play in a variety of settings (including hospital and educational settings) and optimising its use through a wide range of play-based materials.

Collaboration

- Lead, encourage, and coordinate collaboration between children, families, organisations, and agencies by providing or facilitating information, expertise, training, research and other services relating to health and wellbeing in order to nurture good practice.
- Influence health policy, planning and practice for sick children at a national level with the Scottish Government, NHS, and the voluntary sector and at a local level with health professionals, parents, and carers to enable the development of child-centred services that support their health and wellbeing.

- Stimulate interest, campaign, and educate those responsible for health and transition services available to children in Scotland living with health conditions and other vulnerable groups.

OUR VALUES

As a national charity dedicated to the health and wellbeing of children and young people, we are:

- **Visionary** | We lead with purpose and ambition, raising awareness of children's healthcare rights and driving forward positive change across Scotland.
- **Friendly** | We are warm, welcoming, and inclusive. We build trust through meaningful relationships with children, families, and professionals.
- **Brave** | We stand up for children's rights and wellbeing, challenging injustice and speaking out when it matters most.
- **Informed** | We are experts in our field, guided by evidence, lived experience, and a deep understanding of children's health and rights.
- **Skilled** | We are professional, compassionate, and committed to delivering high-quality, impactful support that makes a real difference.

A Message from the Chair

Welcome to the Annual Report and Financial Statements of Children's Health Scotland for the year ended 31 March 2026 and I am pleased to present my report as Chair.

OUR IMPACT AT A GLANCE

This year, across all our services, we

- Supported 8,955 children and young people to improve health and wellbeing
- Reached 10,642 families with support, information and engagement
- Worked with 18,509 professionals within our sector
- Delivered 9 Health Rights Workshops to professionals within our sector
- Engaged 38,159 people in children's health rights activity
- Delivered 27 trauma informed workshops to 352 foster and kinship carers
- Distributed 44,960 health rights publications
- Reached 108,000 people through our website and over 569,000 through social media

This year has taken place against a continuing backdrop of pressure across health, education and social care systems, alongside sustained cost-of-living challenges for families across Scotland, increasing demand for support for children and young people. For children and young people living with long-term health conditions, disabilities or care experience, these pressures have had a disproportionate impact. In this context, Children's Health Scotland has remained steadfast in its commitment to ensuring that children's health and wellbeing are understood, protected and advanced through a rights-based, trauma-informed approach.

Guided by our strategic priorities, the focus this year has been on strengthening core activity, embedding rights-based and trauma-informed practice across services, and ensuring that children's voices and lived experience continue to shape how services are delivered, and how we engage and influence nationally.

Alongside direct support for children, young people, parents and carers, the organisation has played an active role in contributing evidence, insight and expertise to national discussions on children's health rights, service access and equity.

FINANCIAL OVERVIEW

Maintaining financial stability is essential to sustaining Children's Health Scotland's work and ensuring we can continue to support children, young people and families across Scotland. The current year has continued to present challenges for the third sector, including rising costs and uncertainty within funding environments. Against this backdrop, the organisation has remained financially resilient.

For the year ended 31 March 2026, the charity reported a total income of £448,923 and expenditure of £356,499, resulting in a positive operating position. At year end, total funds stood at £269,753, comprising £140,921 in restricted funds and £128,832 in unrestricted funds.

The Board has maintained close oversight of financial performance throughout the year, supported by regular reporting, robust financial controls and active monitoring against the organisation's reserves policy. Careful budgeting and prudent financial management have ensured that resources have been directed towards activity aligned with strategic priorities, while maintaining the flexibility required to respond to emerging need. Income during the year was drawn from a mix of restricted and unrestricted sources, including trusts and foundations, public funding and community fundraising. The Board recognises the importance of unrestricted funding in supporting organisational resilience and continues to prioritise its growth where possible. While short-term funding remains a feature of the operating environment, the organisation's financial position at year end provides a sound platform for continued delivery and planning. Further detail on the charity's financial performance is set out in the accompanying financial statements.

HEALTH RIGHTS SERVICE

Ensuring that children and young people understand and can exercise their health rights remains central to Children's Health Scotland's work. Through the Health Rights Service, the organisation provides trusted information, guidance and advocacy to children, young people, parents and carers, while supporting professionals to embed rights-based, trauma-informed practice across healthcare settings.

During the year, we engaged 38,159 people in activity supporting every child's right to the best possible health. This included 8,995 children and young people through programmes, school and community visits, hospital activity, workshops and tailored one-to-one support. In addition, 10,642 families were reached through outreach and engagement activity, with 44,960 leaflets, packs and publications distributed to ensure accessible, age-appropriate rights information reached those who needed it most. The organisation worked in partnership with over 200 organisations, strengthening children's health rights awareness and advocacy across Scotland.

The continued rollout of the My Health, My Rights approach has been a key feature of the year. The Charter and associated resources, co-produced with children and young people, have supported greater understanding of health rights, improved confidence in participation, and helped translate rights that matter to our children and young people into everyday practice in hospitals, schools and communities.

Children and young people's voices have remained central through our Health Rights Defenders - young people with lived experience who volunteer with us to shape resources, contribute to national discussions and influence policy and practice. Alongside this, the Health Rights Service continues to provide responsive advice and support to families navigating complex healthcare journeys, combining compassionate responses with clear, rights-based information.

Children's Health Scotland is also a member of the European Association for Children in Hospital and Healthcare (EACH), working alongside partners across Europe to promote and uphold the rights of children and young people within healthcare settings. This connection strengthens our work by aligning it with international standards and ensuring that Scotland remains part of a wider movement advancing children's health and rights.

Through this work, we continue to ensure that children's health rights are not only recognised, but actively understood, exercised and upheld in practice. This contributes to stronger awareness, increased confidence and improved ability for children and families to participate in decisions about their care.

HEALTH AND WELLBEING SERVICE

Supporting the health and wellbeing of children and young people remains a central part of Children's Health Scotland's work. During the year, the Health and Wellbeing Service supported 1,794 children and young people, and 2,164 families helping them build confidence, resilience and practical skills to manage their health and wellbeing.

Our Self-Management Skills (SMS) Programmes — including SMS:CONNECT, SMS Face-to-Face (F2F), SMS:HUB, SMS:FAMILIES and targeted community delivery in areas such as Cranhill — provide safe, supportive spaces where children and young people can connect with peers, strengthen communication and develop effective coping strategies. They learn through a right-based play approach about their health, wellbeing and rights. Programmes are delivered online, in person and within communities, ensuring accessibility for children with long-term health conditions, neurodivergence and those whose health rights are most at risk have access to quality self-management skills that support the right of every child to the best possible health.

During the year, 79 children and young people took part in SMS:CONNECT and SMS:F2F programmes. Across SMS Programmes, outcomes were consistently strong with:

- **91%** reporting increased confidence
- **79%** experiencing improved self-esteem
- **78%** feeling more socially included
- **90%** strengthening communication skills
- **85%** feeling better able to express feelings and concerns
- **88%** improving their ability to cope with stress
- **87%** reporting improved overall health and wellbeing
- **98%** increasing their knowledge of healthcare rights
- **100%** Progressed in their chosen goal

Alongside core SMS delivery, community SMS Programmes such as SMS:FAMILIES in Cranhill, delivered in partnership with Cranhill Development Trust, demonstrated the power of play, connection and rights-based learning in reducing isolation and strengthening wellbeing for both children and parents. The FLOURISH Programme, delivered in Dundee, further supported families facing significant barriers to accessing healthcare, helping build confidence, resilience and understanding of health rights. As one parent reflected during the year: *"It's not just the kids — it's us too. We've laughed more in the last few weeks than we have in ages."*

Together, these services ensure that children, young people and families are not only supported to manage health and wellbeing positively, but are better equipped to participate confidently, connect with others and advocate for their needs — now and into the future.

CARE EXPERIENCED SERVICE

Supporting care-experienced children and young people, alongside the foster and kinship carers who care for them, remains a vital strand of Children's Health Scotland's work. Many children with care experience face compounded disadvantage, including poverty, trauma, instability and health inequality, all of which are intensified by ongoing cost-of-living pressures. Our Care Experienced Service responds with trauma-informed, rights-based support that strengthens confidence, connection and wellbeing for both children and carers.

With funding from the Children, Young People, Families and Early Intervention Fund (CYPFEIF), we delivered 27 foster and kinship care workshops during the year, engaging 352 carers across Scotland through a blended programme of face-to-face and online delivery. Workshops focused on areas carers consistently identify as critical, including Mental Health and Emotional Wellbeing, Understanding Trauma, Self-Harm Awareness, Loss and Change, Adolescence Matters, Healthcare Rights, and Calming Techniques.

Alongside this core training, our Looking After Your Family and Self (LAFS) programme continued to support kinship carers through structured, trauma-informed self-management and wellbeing workshops. Kinship carers are disproportionately affected by financial strain and lack of formal support, often stepping into caring roles unexpectedly. LAFS focuses on building resilience, reducing stress and supporting carers to look after their own wellbeing — recognising that sustainable care for children is only possible when carers are supported themselves.

A distinctive and highly valued element of the LAFS programme is Bear's Big Adventure Days, delivered during school holidays to kinship families across Scotland. We welcomed 274 people to four of these key events during the year, supporting a mix of children and kinship carers.

These days are intentionally designed as “building blocks of childhood” — giving children experiences they can talk about when returning to school, helping reduce stigma and isolation, and creating positive shared memories in families whose lives are often shaped by challenge. They all combine health-related play, self-management skills and health rights-based learning with very practical support. Families are provided with nutritious food, reusable lunch boxes, calming resources and memory-making materials, including activity packs and keepsakes that children take home. These elements acknowledge the real impact of poverty and ensure that families are not excluded from meaningful experiences due to cost. The programme is supported through a blend of funding, including the ALLIANCE and a range of charitable trusts and partners, reflecting both strong funder confidence and the ongoing challenge of sustaining holiday provision for families living under financial pressure. As one kinship carer shared: *“This is the first time in years my child has had something to talk about when they went back to school. That matters more than people realise.”*

Demand for training is continuing to grow, underlining the scale of unmet need for inclusive, preventative wellbeing support. By combining practical help, recognised learning and joyful shared experiences, the service contributes to improved wellbeing, reduced isolation and stronger life chances for some of Scotland's most disadvantaged families.

TRAINING

This year marked a significant development in the professionalisation of our training offer, with Children's Health Scotland becoming members of the CPD Certification Service. Our training is now progressing through CPD accreditation, strengthening quality assurance, recognition and sustainability. For carers, this ensures the skills they develop are recognised, evidence-informed and transferable — reinforcing that their learning, expertise and wellbeing matter, particularly when caring under conditions of pressure and limited support.

CORPORATE SERVICES

Corporate Services plays a central role in enabling Children's Health Scotland's strategic ambition, providing leadership across strategy, participation, policy influence, human resources, communications and national engagement. During the year, this function strengthened organisational clarity, supported delivery of the Strategic Plan 2024–2030, and ensured children and young people's experiences shaped national conversation and policy influence.

Significant progress has been made in advancing the Strategic Plan 2024–2030, with children and young people meaningfully involved through our Health Rights Defenders – our young volunteers who contribute to strategic development, national engagement and major event planning. This ensures lived experience remains central to organisational decision-making.

At a national level, we strengthened our influence across Scottish Government, Parliament, NHS bodies, research and the third sector, contributing to discussions on health inequalities, neurodevelopmental pathways, kinship care, transitions and UNCRC incorporation. This work was reinforced by reference to Children's Health Scotland's evidence within national parliamentary reporting, validating the organisation's trauma-informed, rights-based approach.

Corporate Services led the delivery of Scottish Children's Health Week 2025, a flagship national awareness campaign celebrating children's health, wellbeing and rights. Delivered from 1–7 September, the week brought together schools, families, professionals and partners across Scotland through themed daily activity. A key feature was the 24-page Activity Book, distributed digitally and in print, combining creative wellbeing activities with accessible information about children's health rights and the UNCRC.

The Scottish Children's Health Awards 2025, launched at Bear's Tea Party and celebrated throughout Scottish Children's Health Week, recognised children, young people and professionals making an exceptional difference to children's health and wellbeing. Award stories were shared across the week, amplifying lived experience, celebrating positive practice and reinforcing the importance of rights-based, child-centred approaches.

Corporate Services continued to strengthen Children's Health Scotland's national digital presence throughout the year. The website achieved engagement with 108,000 visitors, while social media platforms supported wide reach and visibility for key messages. The organisation's Facebook community of 3,500 followers achieved a reach of 443,900, and X reached 125,100 people, supported by 5,736 followers. These channels played a vital role in amplifying children's voices, sharing learning, supporting campaigns and maintaining year-round public, professional and partner engagement.

FUNDRAISING

We are incredibly grateful to all those who have supported Children's Health Scotland over the past year. This includes the many trusts and foundations whose continued investment enables our work, as well as individual donors, partners and community fundraisers who share our commitment to children's health and rights.

We would like to extend particular thanks to Bishopbriggs Academy, whose outstanding fundraising efforts made a significant contribution to our work. Support like this not only raises vital funds but also helps build awareness of children's health and rights within communities across Scotland.

As an independent charity, donations like these are vital. They allow us to continue delivering health and wellbeing services, and to speak up for children and young people across Scotland at times of illness and vulnerability. We are proud to be the only charity in Scotland dedicated to informing, promoting and campaigning on behalf of children's health, wellbeing and rights. Your support makes that possible. We also know this cannot be achieved without the continued hard

work, knowledge and enthusiasm of our staff, the dedication of our supporters and volunteers, and the generosity of our funders. More than ever, this support is essential to ensure that our work continues so that every child and young person can exercise their right to the best possible health.

LOOKING AHEAD

As we look ahead, Children's Health Scotland will continue to build on strong foundations, with a clear focus on ensuring every child and young person can exercise their right to the best possible health. At the heart of this is our day-to-day delivery of trusted, rights-based services that support children, young people and families who need us most. Through our programmes, training and community-based services, we provide practical support, build confidence and resilience, and help children and young people understand and exercise their health rights. Working directly with those experiencing illness, trauma, poverty and uncertainty ensures our work remains grounded in real life — shaping not only the support we provide, but also the evidence, insight and lived experience we bring to national policy, influencing change across Scotland.

Over the next year we will continue with the implementation of our *“Every Child's Right to Health”* Manifesto, co-created with children and young people, trustees and key stakeholders. We will strengthen our engagement with partners, policymakers and communities to ensure children's health and rights remain visible and embedded within national policy and practice.

We will also celebrate a significant milestone — 50 years of Children's Health Scotland — culminating in our national conference at Stirling Court Hotel on 2 October 2026. This will bring together children and young people, families, professionals and decision-makers to share learning, amplify lived experience and shape future priorities. Our Health Rights Defenders will continue to play a central role in this work, helping to design and deliver the conference and ensuring that children's voices are at the heart of every discussion.

Alongside this, we will continue to build on our flagship national initiatives, including Scottish Children's Health Week and the Scottish Children's Health Awards, using these platforms to raise awareness, celebrate positive practice and strengthen public understanding of children's health and rights across Scotland. We will also deepen our partnerships across the sector, including our ongoing collaboration with hospitals, communities, professionals and health sector organisations such as the Royal College of Paediatrics and Child Health, ensuring that children's rights are embedded across healthcare systems, research and policy development.

A key development for the year ahead is the launch of our National Health Rights Survey, which will gather the experiences of children, young people and families across Scotland. This survey will provide an important evidence base, helping to inform future policy, strengthen advocacy and support our shared ambition for a more equitable, rights-based healthcare system. Findings will be shared at our national conference, ensuring they directly influence thinking and action at a national level. At the same time, we recognise the ongoing challenge of securing sustainable funding in a changing environment. We will continue to actively seek support from trusts, foundations and partners to ensure that our services remain accessible, responsive and free at the point of need for children and families.

Together, these priorities reflect our ongoing commitment to listening, learning and leading, ensuring that children's rights are not only understood, but actively realised in everyday practice across Scotland — now and into the future



Maggie Simpson
Chair, Children's Health Scotland

FINANCIAL REVIEW

In the year to 31 March 2026, Children's Health Scotland recorded a gross income of £448,923 and expenditure of £356,499, resulting in a surplus of £92,424. This compares to the previous year's income of £339,359 and expenditure of £320,982, which resulted in a surplus of £18,377.

At the year-end, total funds under management stood at £269,753, up from £177,329 in 2025.

We are grateful for the continued support of our funders. The main sources of income this year included:

- The Scottish Government Children, Young People and Families Early Intervention Fund, supporting our core activities and our Care Experienced Children and Young People Service (administered by CORRA),
- The Robertson Trust, and
- The National Lottery Improving Lives Fund.

We also extend our sincere thanks to all other funders listed elsewhere in this report, whose contributions have enabled us to continue advocating for and supporting the health and wellbeing of children and young people across Scotland.

RESERVES POLICY

It is the policy of the charity to maintain unrestricted reserves—our free reserves—at a level that ensures financial stability and continuity of operations. The Board of Directors considers an appropriate level to be between three and six months of operational expenditure. Based on the budgeted expenditure for the year ending 31 March 2027, our current reserves remain within this target range.

RISK MANAGEMENT

The Board regularly reviews the major risks facing the charity, particularly those related to operations and financial sustainability. We are satisfied that appropriate systems and controls are in place to mitigate these risks and ensure the charity's resilience.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Children's Health Scotland is governed by a Board of Trustees, who also serve as Directors under the Companies Act. In accordance with our Articles of Association, all Board members retire at the Annual General Meeting but are eligible for re-election, up to a maximum term of nine years.

The Board brings together a diverse range of expertise, including healthcare, specialist play, and business. New Trustees are recruited through a structured process involving recommendations, applications, interviews, and, where necessary, public advertisement via organisations such as SCVO. The Chair interviews potential Trustees and then makes a recommendation to the Board, who subsequently agree the appointment. All new members are introduced to the charity's work through meetings with staff and Trustees to ensure they are well-informed and aligned with our Vision and Objectives.

ADMINISTRATIVE DETAILS

Children's Health Scotland (CHS) is a company limited by guarantee (Company No. SC100114) and a registered Scottish charity (Charity No. SC006016). The company is governed by its Articles of Association and is entitled to dispense with the word "limited" in its name. In the event of winding up, each member's liability is limited to £1.

Registered Office:

Cameron House, Forthside Way, Stirling, FK8 1QZ

Bankers:

Royal Bank of Scotland
36 St Andrews Square,
Edinburgh,
EH2 2AD

Independent Examiner:

R L H Crawford BA CA CTA
Jeffrey Crawford & Co
25 Castle Terrace
Edinburgh,
EH1 2ER

Board of Management

Day to day management and operations are delegated to the Chief Executive Officer and Company Secretary, Helen Forrest, who is accountable through the line management structure to an Board made up of the Directors and other members co-opted by Board during the year. The Directors during the year and at the date of this report were:

Chair	Maggie Simpson
Treasurer	Derek Quirk
Trustee	Helen Bauld (stepped down 30 th June 2025)
Trustee	Patricia Jackson
Trustee	Andy Young (stepped down 4 th October 2025)
Trustee	Albert Yeung
Trustee	Layla Robinson
Trustee	Julia Whitaker
Trustee	Jenny Price
Trustee	Laura Brown (appointed 4 th October 2025)
Trustee	Catherine McCusker (appointed 4 th October 2025)
Trustee	Shauna Mullin (appointed 4 th October 2025)

Directors are elected at the Annual General Meeting or are co-opted. Board members have no beneficial interest in the company. They have only the powers their positions on the Board allow them.

Statement of Directors' Responsibilities:

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the charities SORP
- make judgements and estimates that are reasonable and prudent

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which 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. They are also responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

The directors confirm their compliance with these requirements and with the company's constitution.

Approved by the Board on 11 June 2026 and signed on their behalf by:

M A Simpson

M A Simpson (Aug 31, 2026 12:27:58 GMT+1)

Maggie Simpson

Children's Health Scotland, Cameron House, Forthside Way, Stirling, FK8 1QZ

Independent Examiner's Report to the Trustees of Children's Health Scotland

I report on the accounts for the year ended 31 March 2026 set out on pages 14 to 24.

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 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which give me reasonable cause to believe that, in any material respect, the requirements

- 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 which accord with the accounting records and to comply with Regulation 8 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.



2 September 2026

R L H Crawford BA CA CTA
Independent Examiner
Jeffrey Crawford & Co
25 Castle Terrace
Edinburgh
EH1 2ER

**CHILDREN'S HEALTH SCOTLAND
BALANCE SHEET
AS AT 31 MARCH 2026**

Company Number: SC100114

	Note	31 March 2026 £	31 March 2025 £
Tangible Fixed Assets			
Office Equipment	7	9,286	2,820
Current Assets:			
Debtors & Prepayments	8	33,945	33,750
Bank and Cash Balances		260,083	153,351
		-----	-----
		294,028	187,101
		-----	-----
Current Liabilities:			
Creditors due within 1 year:			
Creditors & Accruals	9	33,561	12,592
		-----	-----
		33,561	12,592
		-----	-----
Net Current Assets		260,467	174,509
		-----	-----
Net Assets		269,753	177,329
		-----	-----
Represented by:			
Restricted Funds	16	140,921	91,167
Unrestricted funds	16	128,832	86,162
		-----	-----
Total Charity Funds		269,753	177,329
		-----	-----

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board at their meeting on 11 June 2026 and signed on their behalf by:


Derek Quirk (Aug 31, 2026 11:36:15 GMT+1) D Quirk, Director

The Notes on pages 16 to 24 form part of these accounts.

CHILDREN'S HEALTH SCOTLAND
INCOME & EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2026

		Year ended 31 March 2026			Year ended 31 March 2025 Total
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income & Endowments from:					
Donations & Legacies		20,803	392,667	413,470	310,334
Charitable Activities		18,190	12,581	30,771	24,418
Investments		4,682	-	4,682	4,607
		-----	-----	-----	-----
Total Income	5	43,675	405,248	448,923	339,359
		-----	-----	-----	-----
Expenditure on:					
Raising Funds		-	31,242	31,242	30,855
Charitable Activities		1,005	324,252	325,257	290,127
		-----	-----	-----	-----
Total Expenditure	6	1,005	355,494	356,499	320,982
		-----	-----	-----	-----
Net income/(expenditure) before transfers		42,670	49,754	92,424	18,377
Transfers		-	-	-	-
		-----	-----	-----	-----
Net Movement in funds		42,670	49,754	92,424	18,377
Total Funds brought forward		86,162	91,167	177,329	158,952
		-----	-----	-----	-----
Total Funds carried forward	16	128,832	140,921	269,753	177,329
		-----	-----	-----	-----

The Notes on pages 16 to 24 form part of these accounts.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2026**

1 Accounting Policies:

- a) Basis of Accounting - The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS102) '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 Republic of Ireland (FRS 102) (effective 1 January 2019), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006.

The presentation currency is £ sterling.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policies.

The directors consider it appropriate to draw up the accounts on the going concern basis. In reaching this view we have considered the current and future funding position and the level of free reserves available to meet any short term shortfalls.

- b) Income - All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Donations and legacies are received by way of grants, donations, gifts and legacies and are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Such income is only deferred when it has been specified that it can only be used in a future accounting period or there are donor-imposed conditions which must be met before the charity has unconditional entitlement.
 - Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - Investment income is included when receivable.
 - Income from charitable trading activities is accounted for when earned.
 - Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.
- c) Expenditure - Expenditure is included on an accruals basis. The company is not registered for VAT thus expenditure is shown gross of irrecoverable VAT.
- Costs of raising funds comprise the costs associated with attracting donations and legacies.
 - 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. Governance costs of the charity are included within the support costs.
 - 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 activity are allocated directly, others are apportioned on an appropriate basis.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2026**

- d) Equipment costing individually over £500 is capitalised. It is stated at cost less depreciation. Depreciation is provided on a straight-line basis of 20% on the cost less estimated residual value over its estimated useful life.
- e) Pensions: The Company provides for employees to pay money into a money purchase personal pension scheme. The pension charge in the income and expenditure account represents the amounts payable by the company to the fund during the year.
- f) Operating Leases – Rental payable under operating leases are charged to the income and expenditure account over the lease term on a straight-line basis.
- g) Funds held by the charity are:
 - Unrestricted Funds: These are the funds that can be used in accordance with the charitable objects at the discretion of the directors.
 - Restricted Funds: Restrictions arise when specified by the donor or if they have been raised for a specific purpose.
- h) Financial instruments

The charity only has financial assets and 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.
- i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- j) Creditors and provisions

Creditors and provisions are recognised where the charity 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- k) Significant judgements and estimates

Preparing the financial statements may require the Trustees to make significant judgements and estimates. There were no items in the financial statements where these judgements and estimates were required.

2 Legal Status

The charity is a Company Limited by Guarantee, registered in Scotland, and has no share capital. The liability of each member in the event of winding up is limited to £1. The company number and registered office are disclosed in the directors' report.

3 Taxation

The company is accepted by H M Revenue and Customs as a charity. Accordingly, no provision has been made for any taxation liability on surpluses.

4 Support Costs

Support costs, including governance costs, are allocated between raising funds and charitable activities on the basis of estimated time spent on each activity. This is detailed in note 6.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2026**

5 Income & Endowments

	Unrestricted	2026 Restricted	Total	2025 Total
	£	£	£	£
Donations & Legacies				
NHS Greater Glasgow & Clyde	-	48,700	48,700	33,000
Endowment Funds				
Scottish Government – Children, Young People and Families Early Intervention Fund Grant	-	116,235	116,235	116,235
The National Lottery Community Fund	-	72,596	72,596	30,000
Health & Social Care Alliance	-	41,010	41,010	38,624
Robertson Trust	-	38,000	38,000	38,000
Peoples Postcode Lottery	19,203	-	19,203	-
Spifox	-	10,493	10,493	-
Pixel Fund	-	10,000	10,000	4,000
Agnes Hunter Trust	-	9,603	9,603	12,000
Stirling Council	-	8,190	8,190	7,800
Children's Aid Scotland	-	8,400	8,400	-
Hugh Fraser Foundation	-	6,000	6,000	-
Merchants House	-	5,500	5,500	-
Cordis Trust	-	5,000	5,000	-
Stafford Trust	-	3,000	3,000	-
Bauer Radio	-	3,000	3,000	-
Souter Charitable Trust	-	3,000	3,000	3,000
Scottish Children's Lottery Trust	-	2,500	2,500	-
Dr Guthries Association	-	1,000	1,000	-
Alchemy Foundation	1,000	-	1,000	-
Sir John & Lady Amory	300	-	300	-
Scottish Government	-	-	-	5,000
Alexander Moncur	-	-	-	3,000
Trades Trust	-	-	-	2,700
St Katherine's Trust	-	-	-	2,600
The Atherbrothock Skea Trust	-	-	-	2,500
WM Sword Charitable Trust	-	-	-	2,500
Russell Trust	-	-	-	2,000
WHC Trust	-	-	-	2,000
Leng Trust	-	-	-	2,000
Ponton House Trust	-	-	-	1,500
Go Green Managed Services	-	-	-	1,500
Subscriptions	175	-	175	155
Other Donations	125	440	565	220
	-----	-----	-----	-----
	20,803	392,667	413,470	310,334
Charitable Activities				
Fundraising Activities	17,490	-	17,490	2,628
Training and Contracts Income	-	12,581	12,581	21,790
Conference Income	700	-	700	-
	-----	-----	-----	-----
	18,190	12,581	30,771	24,418
Investment Income				
Bank Interest Receivable	4,682	-	4,682	4,607
	-----	-----	-----	-----
Total Income	43,675	405,248	448,923	339,359
	-----	-----	-----	-----

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2026**

Income from donations and legacies was £413,470 (2025: £310,334) of which £20,803 was unrestricted (2025: £11,955) and £392,667 was restricted (2025: £298,379).

Income from charitable activities was £30,771 (2025: £24,418) of which £18,190 was unrestricted (2025: £14,068) and £12,581 was restricted (2025: £10,350)

Total investment income was £4,682 (2025: £4,607) all of which was unrestricted.

6 Expenditure

Expenses	Raising Funds £	Charitable Activities £	2026 Total £	2025 Total £
Staff Costs	25,608	221,385	246,993	231,777
Recruitment	-	-	-	-
Consultancy	-	-	-	3,136
Travel expenses	-	4,658	4,658	2,983
Volunteer Costs	-	1,711	1,711	325
Printing & Publications	-	6,505	6,505	5,034
Subscriptions payable	-	3,653	3,653	3,767
Health & Wellbeing Services	-	19,422	19,422	9,872
Care Experienced Service	-	11,675	11,675	4,232
Health Rights Service	-	3,599	3,599	3,909
Corporate Services	389	811	1,200	591
CHS Conference	-	-	-	-
Events	-	15,227	15,227	14,293
Advertising & Publicity	-	5,453	5,453	4,091
Rent & Insurance	2,837	16,044	18,881	16,613
Telephone	404	2,289	2,693	2,465
Stationery & Postage	-	18	18	865
Computer & Equipment Costs	-	5,634	5,634	3,214
Fundraising Costs	2,004	-	2,004	3,636
Sundries	-	218	218	412
Repairs & Cleaning	-	-	-	3,332
Training & Conferences	-	120	120	-
Independent Examiner's Fee	-	1,640	1,640	1,580
Legal Costs	-	52	52	127
Depreciation of Equipment	-	5,143	5,143	4,728
	-----	-----	-----	-----
	31,242	325,257	356,499	320,982
	-----	-----	-----	-----

Expenditure on charitable activities was £325,257 (2025: £290,127) of which £1,005 was unrestricted (2025: £4,510) and £324,252 was restricted (2025: £285,617).

Cost of raising funds was £31,242 (2025: £30,855) of which £Nil was unrestricted (2025: £3,080) and £31,242 was restricted (2025: £27,745).

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2026**

7 Tangible Fixed Assets

	Office Equipment £	Total £
Cost		
At 1 April 2025	25,211	25,211
Additions	11,609	11,609
Disposal	(8,113)	(8,113)
	-----	-----
At 31 March 2026	28,707	28,707
	-----	-----
Depreciation		
At 1 April 2025	22,391	22,391
Charge for the year	5,143	5,143
On Disposals	(8,113)	(8,113)
	-----	-----
At 31 March 2026	19,421	19,421
	-----	-----
Net Book Value		
At 31 March 2026	9,286	9,286
	-----	-----
At 31 March 2025	2,820	2,820
	-----	-----

8 Debtors

	2026 £	2025 £
Debtors	33,162	33,000
Prepayments	783	750
	-----	-----
	33,945	33,750
	-----	-----

9 Creditors

	2026 £	2025 £
Due within one year:		
PAYE & NIC	5,710	3,834
Other Creditors & Accruals	11,616	8,758
Deferred Income	16,235	-
	-----	-----
	33,561	12,592
	-----	-----

10 Deferred Income

	2026 £	2025 £
Balance at start of year	-	37,673
Added during year	16,235	-
Transferred out in year	-	(37,673)
	-----	-----
Balance at end of year	16,235	-
	-----	-----

Deferred income is in relation to programmes and work to be completed in 2025/2026

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2026**

11 Remuneration of Independent Examiner

	2026	2025
	£	£
Independent examination	1,640	1,580
	-----	-----

12 Directors and Employees

Directors received no remuneration (2025: £Nil). Travelling expenses payments to 1 director totalled £44 (2025: £84).

Staff Costs:

	2026	2025
	£	£
Salaries & Wages	216,849	197,975
National Insurance Contributions	16,437	13,873
Pension Contributions	10,246	9,078
Recruitment Costs	-	-
Sessional Costs	3,461	3,851
Termination Costs	-	7,000
	-----	-----
	246,993	231,777
	-----	-----

The average number of employees in the year was 7 (2025: 6), at the year end 4 (2025: 4) were full time and all others were part-time. The full time equivalent split was:

Management and Administration	1	1
Service Officers	6	5

No employees were paid in excess of £60,000.

The Key Management Personnel of the charity comprises the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel during the year were £64,018 (2025: £59,432).

Pension contributions are in respect of employer contributions payable during the year. Contributions outstanding at the year-end amounted to £2,102 (2025: £1,887).

13 Related Party Transactions

There are no related party transactions in 2026 or 2025, and there is no ultimate controlling party.

14 Lease Commitments

The company currently rents premises for which there is the following total future commitment:

	2026	2025
	£	£
Lease expiring within 1 year	-	-
Lease expiring within 2-5 years	9,261	17,493
	-----	-----

CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2026

15 Analysis of Net Assets

	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
	£	£	£	£
Fixed Assets	-	9,286	9,286	2,820
Bank & Cash Accounts	129,894	130,189	260,083	153,351
Sundry Debtors	-	33,945	33,945	33,750
Creditors & Accruals	(1,062)	(32,499)	(33,561)	(12,592)
	-----	-----	-----	-----
	128,832	140,921	269,753	177,329
	-----	-----	-----	-----

16 Movement in Funds

Current Year	At Start of Year	Income	Expenditure	Transfers	At End of Year
Fund	£	£	£	£	£
Unrestricted funds- General Fund	86,162	43,675	1,005	-	128,832
	-----	-----	-----	-----	-----
	86,162	43,675	1,005	-	128,832
	-----	-----	-----	-----	-----
Restricted funds –					
Corporate Services	1,208	69,235	62,762	-	7,681
Care Experienced Service	2,252	114,029	111,913	-	4,368
Health Rights Service	26,090	79,091	60,281	-	44,900
Health & Wellbeing Services	53,557	132,400	114,716	(1,795)	69,446
Playbox	5,240	-	-	-	5,240
Capital Expenditure Fund	2,820	10,493	5,822	1,795	9,286
	-----	-----	-----	-----	-----
Total Restricted	91,167	405,248	355,494	-	140,921
	-----	-----	-----	-----	-----
Total Funds	177,329	448,923	356,499	-	269,753
	-----	-----	-----	-----	-----

Unrestricted funds include designated funds totalling £6,980 (2025: £6,280) which have been set aside for specific services.

Transfers:

Fund	Reason	Amount £	Total £
Health & Wellbeing Services	New laptop transferred to capital fund	(1,795)	

Capital Expenditure Fund	Per above		1,795

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2026**

Prior Year	Fund	At Start of Year £	Income £	Expenditure £	Transfers £	At End of Year £
	Unrestricted funds-					
	General Fund	63,122	30,630	7,590	-	86,162
		-----	-----	-----	-----	-----
		63,122	30,630	7,590	-	86,162
		-----	-----	-----	-----	-----
	Restricted funds –					
	Corporate Services	9,203	47,235	55,230	-	1,208
	Care Experienced Service	1,232	100,674	99,654	-	2,252
	Health Rights Service	17,150	64,100	55,160	-	26,090
	Health & Wellbeing Services	55,457	96,720	98,620	-	53,557
	Playbox	5,240	-	-	-	5,240
	Capital Expenditure Fund	7,548	-	4,728	-	2,820
		-----	-----	-----	-----	-----
	Total Restricted	95,830	308,729	313,392	-	91,167
		-----	-----	-----	-----	-----
	Total Funds	158,952	339,359	320,982	-	177,329
		-----	-----	-----	-----	-----

Unrestricted funds include designated funds totalling £6,280 (2022: £6,280) which have been set aside for specific services.

17 Restricted & Designated Funds

Corporate Services

The services receives funding from the Scottish Government Children, Young People and Families Early Intervention Fund and the Robertson Trust towards core costs, and development work to reach out to 'hard to reach' groups for the year.

Care Experienced Service

This service receives grant funding from the Scottish Government Children, Young People and Families Early Intervention Fund, Health & Social Care Alliance and the Robertson Trust to assist with core costs and development work around the healthcare needs and rights of care experienced children and young people.

Health Rights Service

NHS Greater Glasgow & Clyde has again contributed to our health and wellbeing work with children and young people and their families in the Greater Glasgow & Clyde health board area. This has been supplemented by various fundraising activities.

Health and Wellbeing Services

This service delivers a range of support and Self-Management Skills (SMS) Programmes to children and young people with health conditions to improve their life experiences. The Service received funding this year from a range of Trusts and Foundations as detailed in this report. Our work in Tayside continues, especially in relation to Flourish which we deliver in partnership with the Dundee International Women's Centre.

Playbox

This relates to income received from sales of playboxes.

**CHILDREN'S HEALTH SCOTLAND
NOTES TO THE ACCOUNTS (Cont.)
YEAR ENDED 31 MARCH 2026**

Capital Expenditure Fund

This fund has been set up to administer the capital expenditure of the organisation. Funds are introduced when capital expenditure is incurred, and the fund is reduced by the depreciation of the assets over their use.