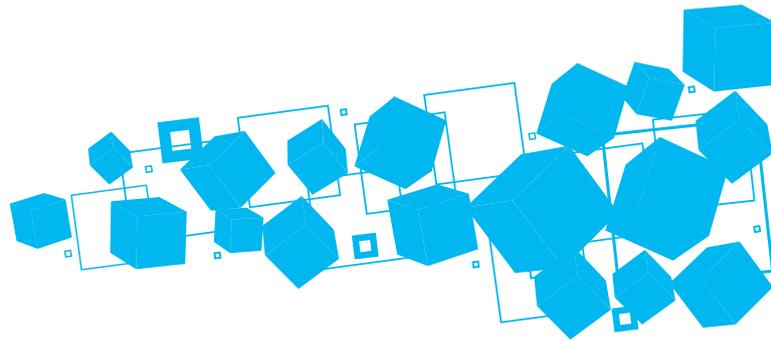




Annual Report

2014-15



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REPORT & ACCOUNTS YEAR ENDED 31 MARCH 2015

CHILDREN 1ST is the working name of the
Royal Scottish Society for Prevention of Cruelty to Children (RSSPCC)

Registered Scottish Charity No: SC016092

www.children1st.org.uk

Patron and President

To be announced

Vice Presidents

The Rt. Hon. The Lord Provost of Edinburgh

The Rt. Hon. The Lord Provost of Glasgow

The Lord Provost of Aberdeen

The Lord Provost of Dundee

Dr Michael Kelly, CBE

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Moira Green

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David McMillan

Sandy MacDonald BSc

Helen Webster BSc FFA

Chief Executive

Alison Todd (appointed 1 June 2014)

Anne Houston (retired 1 July 2014)

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Bank of Scotland

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Stockbrokers

Brewin Dolphin

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FOREWORD

Our Annual Report for 2014-15 demonstrates once more that CHILDREN 1ST is playing a hugely positive role in the lives of some of Scotland's most vulnerable children, young people and families. The challenges faced by the children and families we work with are many and varied, though very often with poverty as a strong contributory cause. The work done by the staff and volunteers of CHILDREN 1ST reflects this range of challenges. We provide effective, tailored support and we deliver that support across Scotland. In every case, the individual child, young person or family is the focus of our help as we move towards our vision of a happy, healthy, safe and secure childhood for every child and young person in Scotland.

The provision of these services, so critical to those we seek to help, requires resources. Our staff and our volunteers have once again proved their commitment and professional skill in amazing ways in 2014-15. This report demonstrates this very clearly, but what cannot always be easily articulated is the caring way in which our people provide the services. As a Board, we are able to hear directly from our staff on a regular basis and that characteristic shines through.

The financial backdrop remains challenging. We are immensely grateful to all of our funders for their support and we hope that the positive outcomes demonstrated in this report provide the right response to their generous contributions. Since the recession developed in 2008, CHILDREN 1ST has invested £1.4m from our reserves in addition to current funding to support our front-line services, including more than £300,000 in 2014-15. As a financial plan, that has been absolutely the correct approach, but cannot of course continue indefinitely. The Board and management are actively seeking ways to sustain our income and ensure that we work within our means in the years ahead. That will call for doing things differently, but it is a challenge I am entirely confident the management and staff of the charity will meet.

Finally, this is a time of intense debate about far-reaching constitutional change in Scotland. Most of us will have an appreciation of the matters under debate and we will all have our own views on what would represent a desirable outcome. I have great confidence that our politicians, from all parties, will arrive at a balanced and sustainable settlement for Scotland. We will continue to be a strong public voice in that debate for those children and families we aim to serve. A wise man once said: "The true measure of any society can be found in how it treats its most vulnerable members." As we develop new constitutional structures in Scotland, my hope is that such a settlement will reflect a clear focus on the very real needs of the most vulnerable in our society, in particular from the perspective of CHILDREN 1ST, the needs of vulnerable children and young people. That will be, in my view, one vital test of the new arrangements as they emerge.

On behalf of the Board of Management



Graeme Bissett BA CA
Chair

Report of the Board of Management

The Board of Management is pleased to present the report and audited financial accounts for the year ended 31 March 2015. The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the charity's governing document, applicable law and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities in 2005.

OUR VISION, MISSION AND STRATEGY

The CHILDREN 1ST strategic plan for 2013-2018 has two aims:

- To be a strong public voice for vulnerable children and young people to positively influence public policy and opinion.
- To provide excellent services which promote the safety and wellbeing of vulnerable children and young people.

To achieve these aims we will:

- Use the knowledge, experience and voice of children, young people, families who use our services, and staff and volunteers, in our influencing and awareness-raising activity.

- Develop and deliver services around the existing and emerging needs of vulnerable children and young people with an increasing, but not exclusive, focus on early years, early intervention and prevention.
- Implement programmes to protect children within their families and communities.
- Continue to be a trusted leader and effective partner and collaborator within national and local structures to influence the development and delivery of services, which promote the safety, and wellbeing of vulnerable children and young people.

Measuring the difference we make

CHILDREN 1ST services are designed to be consistent with Getting It Right for Every Child (GIRFEC), the Scottish Government-led approach to making sure that children and young people, and their parents or carers, can get all the help and support they need from birth right through to age 18.

We measure and evaluate our work through an Integrated Information Management System. This records progress towards achieving planned and agreed outcomes for each individual or group we work with against the Scottish Government's health and wellbeing indicators - Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible and Included (SHANARRI) - and collates that information to give us an overall picture of progress.

Our vision

A happy, healthy, safe and secure childhood for every child and young person in Scotland.

Our mission

We will work together with, and listen to children, young people, their families, communities and other organisations and influence public policy and opinion to improve the lives of vulnerable children and young people.

INTRODUCTION

Between April 2014 and March 2015 the staff and volunteers of CHILDREN 1ST supported over 17,000 children, young people, parents and carers across Scotland, an increase of more than 1,000 from the previous year. This has been achieved at a time when there is considerable financial pressure on public sector investment.

Demand for our services is rising. Many of the families we support find themselves in complex and challenging circumstances, and are increasingly faced with financial difficulties.

By strengthening collaboration across our services we are making them more effective and sustainable. Continued development of an integrated model for local delivery, and better linkage between our local and national services and those of our partners, will offer children, young people and families better and more seamless support.

Snapshot: Joining-up services

Kinship Care Support services were established in Moray, East Lothian and Ayrshire. Each is enhanced by links with our National Kinship Care service, for example local kinship carers are encouraged to use its national helpline as a complementary source of support.

Snapshot: Working in partnership

In East Lothian we further developed long-standing partnerships to extend our reach. A secondee from Olivebank Children and Families Centre helped us to increase the number of dads accessing support, and to offer more home-based support. Our partnership with East Lothian Home Start led to recruitment of a shared volunteer.

We cannot achieve our vision alone and will continue to work in partnership with other organisations, the Scottish Government, communities and volunteers to maximise our impact and bring about change. Where we can we will lead and influence change. One way we will do this is by acting to ensure that, when a child or young person tells someone about abuse, they will be supported and involved in what happens next so that they retain some control over their lives.

The funding and fundraising climate is likely to remain challenging in the coming years, making it prudent to continue to invest in raising awareness of our work and the difference we make among audiences who do or could support us.

HOW WE PERFORMED – OUR SERVICES

CHILDREN 1ST delivered services in 18 local authority areas. There were 65 strands of service delivery across these areas, comparable to the previous year. In addition we continued to run five national services, ParentLine Scotland, National Kinship Care, Family Decision Making, Safeguarding in Sport and the Safeguarders Panel.

The main reasons individuals and families were referred to our services were:

- for support to develop positive parenting (23 percent);
- to prevent, and support recovery from, abuse and trauma (14 percent);
- to reduce the impact of substance misuse (14 percent);
- to promote children and young people's participation in decisions that affect them (10 percent); and
- to strengthen family relationships (7 percent).

88 percent – Our success in improving the emotional health of children affected by abuse or trauma

We supported 591 children and adults across Scotland to recover from traumatic childhood experiences including physical, emotional and sexual abuse, neglect, and exposure to family conflict or domestic abuse. The 88 percent success rate applies to those for whom improving emotional health was a planned outcome.

Snapshot:

At Corrieneuchin in Aberdeen we help children who have experienced abuse, trauma or neglect to express their feelings and make sense of their experiences. Support is tailored to each child's needs and guided by them, and can include art activities, play and drama. We also work closely with parents and carers to enable them to support their child.

Our services are grouped into ten different key specialisms and we report our achievements under each below.

Recovery from Abuse and Trauma

We are committed to working with vulnerable children and their families to promote their safety and wellbeing. We believe that support to recover from abuse is vital.

Supporting recovery takes time, commitment, consistency and empathy. The children and adults we work with tell us how important it is that we listen and believe in them.

The year in brief

- We provided trauma recovery support for children and young people in Aberdeen, Aberdeenshire, Argyll and Bute, Ayrshire, Glasgow, Inverclyde, Highland, Midlothian, Moray, Renfrewshire, Scottish Borders and South Lanarkshire.
- We provided trauma recovery support for adults who have experienced childhood abuse in Scottish Borders.
- In Argyll and Bute external evaluation of our trauma recovery support commissioned by the local authority found we were making a positive impact on the lives of children and families.

"It's been good to have a place where I have been able to come and talk to someone I trust."
Child supported by Corrieneuchin

Supporting Families

We help families to identify their strengths, and to make use of them to better meet their children's needs. We can support parents and carers to build their self-esteem, to improve family relationships, and to make better decisions for their children. Enabling them to interact, play and have fun with their child is a very important part of this work. We frequently see marked improvements in the wellbeing and behaviour of the children and families we work with.

Supporting children in their earliest years is crucial, so that they get the best start in life and are able to reach their potential. Our work with these children and families enables children who may be at risk of falling behind in important developmental milestones to catch up.

83 percent – Our success in improving parenting skills

We supported 1,854 children, young people, parents and carers through our Family Support services. The 83 percent success rate applies to those for whom improving parenting skills was a planned outcome.

"I now have a better routine at home, and have play time and story time with my child. It's great to see my child smile and have fun with me!"

Parent

Snapshot:

At our 4Ward Steps service in Irvine we support pregnant women to prepare for the birth of their child and, after birth, to ensure their baby is happy, healthy, safe and secure.

The year in brief

- Family support was provided in all our local service areas with the exception of Scottish Borders.
- In **Edinburgh** in partnership with Shelter we used our expertise to support families experiencing homelessness. CHILDREN 1ST services were 'Highly Commended' in the city's Children and Families Achievement Awards. In addition we trialled a new intensive family support service.
- In **Glasgow** we received funding from the Scottish Legal Aid Board to provide money and debt advice to families we support, something we find is often a vital first step before a family is ready to address other problem issues.
- Local Kinship Care Support services were established in **Moray, East Lothian and Ayrshire** with support from the BIG Lottery Fund, and we continued to provide local support for kinship carers in **Highland**.
- In **East Lothian** continuation funding was secured for an intensive family support service delivered with local partners.
- We launched a new service to support parents of under-fives in the **Helensburgh and Lomond** area, in partnership with Argyll and Bute Council, NHS Highland and Argyll Voluntary Action.

Family Group Conferencing

Family Group Conferencing is an approach pioneered in Scotland by CHILDREN 1ST. It brings together families, other helpful adults and helping agencies when there are concerns for children and when decisions and plans need to be made with them and for them. A Family Group Conference allows families to take more control and responsibility for what happens, and to come up with a plan that keeps children safe and that works for them. It can also help workers know what they can do to support families.

The year in brief

- We provided dedicated Family Group Conferencing services in **Dundee, East Lothian, Highland, Midlothian and South Lanarkshire.**
- We extended the reach of Family Group Conferencing through our national Family Decision Making service.
- In October we co-hosted a national event on Signs of Safety with East Lothian Council, Police Scotland, NHS Lothian and WithScotland, to showcase the approach and explore with strategic leaders its potential for its adoption elsewhere in Scotland.

“The evidence so far shows that Signs of Safety is really helping us to achieve better outcomes for children and families involved in the child protection system.”
Councillor Shamin Akhtar,
East Lothian Council

Snapshot:

In East Lothian we introduced ‘Signs of Safety’, an approach complementary to Family Group Conferencing which can be particularly effective when we are very worried about the safety of children. ‘Signs of Safety’ considers both child protection concerns and family strengths, and works with families to plan for the safety and wellbeing of children.

We worked closely with social workers as they adopted ‘Signs-of-Safety’ as the core approach to child protection in the area.

77 percent – Our success in improving family relationships

We supported 157 individuals and families through Family Group Conferences. The 77 percent success rate applies to those for whom improving family relationships was a planned outcome.

Befriending and Mentoring

Our Edinburgh Bfriends service matches young people living in difficult circumstances with trained and supportive adult volunteers who can be a positive role model in their lives.

Many of the children referred to us have extra responsibilities; they may be caring for an ill or disabled parent or looking after younger siblings because their parents are unable to. Many have chaotic home lives and desperately need a stable supportive adult to be there just for them.

The year in brief

- A new base for Bfriends became necessary, and was found, at Teens+ in the Gilmerton area.

90 percent - Our success in improving the emotional health of children through befriending

Our befrienders supported 96 children during the year. The 90 percent success rate applies to those for whom improving emotional health was a planned outcome.

Snapshot:

A young person supported by Bfriends asked his befriender for help with his reading and English school-work because he was behind most of his classmates. His befriender's encouragement helped him feel better about himself and he started to write in school – something he'd not done before.

"If it wasn't for my befriender I would still be in my room at home not going out, doing nothing and being unhappy."
Befriendee

Supporting Young People

Our Supporting Young People services help young people to make the transition to adult life and independence. Often this involves building confidence and self-esteem, and supporting young people to make the right choices.

The Chill Out Zone (COZ) supports young people in West Lothian who are aged 12 to 20. It provides access to staff who can support them with their physical, sexual and mental health.

In Midlothian our Young Carers service supports young people who are in a caring role, which may involve caring for a parent or a sibling. The service allows children to take time away from the family so they can enjoy activities and socialise with other young carers.

70 percent - Our success in improving the emotional health of young people

We supported 264 young people during the year. The 70 percent success rate applies to those for whom improving emotional health was a planned outcome.

“Before coming to COZ I lacked confidence, self-esteem and was self-harming. I struggled with exams. The staff have really helped me with all of this.”
Young person at COZ

Snapshot:

Over four months **40** young people at the Chill Out Zone worked with film maker Lisa Nicoll. In October ‘Broken Breaths’, which explores sectarianism, bigotry and social differences, premiered at the Regal Theatre in Bathgate.

The year in brief

- We supported young people in **Midlothian, Moray, South Ayrshire, West Lothian** and **North East Scotland**.
- A radio play about the pressures faced by young carers was premiered, featuring young people supported by **Midlothian Young Carers** who had worked with playwright Anita Gallo.
- Awareness sessions for senior primary school pupils in **Aberdeen** were delivered with funding from the STV Appeal. These explored the impact of domestic abuse and promoted healthy and safe relationships.
- Two-year funding was secured from the Scottish Legal Aid Board for a new service supporting young parents in **West Lothian**.

Rights, Advocacy and Mediation

In Argyll and Bute, Moray and North Ayrshire our staff advocate on children's behalf, making sure that they have a voice. Workers support and accompany children identified as being 'at risk' as they attend Children's Hearings, child protection case conferences and other formal meetings to discuss their future. We help these children to understand the reasons for what is happening, and encourage them to express their feelings, views and wishes.

The year in brief

- We provided dedicated advocacy and mediation services in **Argyll and Bute, Aberdeenshire, Highland, Dundee, Moray and North Ayrshire.**
- Funding was secured from **North Ayrshire Council** for an additional child protection advocacy worker.
- In **Argyll and Bute** we were commissioned by the local authority to ask families who have previously been involved in formal child protection processes about their experiences. Learning from this exercise, titled 'Taking a Closer Look', will inform the work of the local Child Protection Committee.

96 percent – Our success in empowering children and young people in decision-making

We provided rights, advocacy or mediation support to 155 children and young people. The 96 percent success rate applies to those for whom becoming more involved in decision-making about matters that affect them was a planned outcome.

Snapshot:

Mediation is a way of resolving disputes giving everyone a chance to have their say, using an independent, trained mediator to help people to understand each other's point of view and reach agreement on a mutually acceptable way forward.

In Aberdeenshire and Highland we provided independent mediation services for families in dispute with their council about additional learning support for the education of their child.

Community Engagement

We believe it's everyone's responsibility to keep children safe. It's not just a job for some people to do – it's how we should all live our lives.

Communities Putting Children First sessions get people talking about how we can all play a part in keeping children safe, and give tips and help on what to do. In each session, which is led by a trained volunteer, participants are encouraged to see what's going on around them, to hear what children say, to speak up when they know something's wrong and to act to keep children safe.

We encourage communities to care, and to show they care, because communities who look out for each other and their children are happier, healthier, stronger and safer.

"I feel the community engagement session to be very worthwhile and that it's making a difference to the lives of children and young people."

Lynn McLeod, volunteer

4,488 - People who were better informed of the part they can play in protecting children

*By taking part in 'Communities Putting Children First' sessions run by our Glasgow based Community Engagement service.**

The year in brief

- 112 Communities Putting Children First sessions were held for groups and individuals.

* In addition to 4,406 participants in training and promotional events run by our other services.

Snapshot:

Sessions were held in every college in Glasgow for students on various courses, including sports, health and beauty and social care. Twice students came forward at the end of a session to raise a concern about a child; having previously done nothing - being unsure what to do. We followed these up with their permission, resulting in one instance with a case going to court.

Safeguarders Panel

CHILDREN 1ST is contracted by the Scottish Government to assist Scottish Ministers with the management and operation of the National Safeguarders Panel for Scotland's Children's Hearings system.

A Safeguarder can be appointed by either a Children's Hearing or a Sheriff to safeguard the interests of the child referred to a Children's Hearing. Safeguarders are self-employed and independent from all other agencies involved in the Children's Hearing system. The Panel service has a critical role to play in ensuring that vulnerable children are allocated a Safeguarder within a reasonable time period so that their best interests are central to any proceedings they are involved in.

Snapshot:

The service works with Safeguarders to ensure that they are operating safely and competently.

17 training and peer networking events for Safeguarders were held during the year. A working group was also established to drive development and implementation of national standards, and to ensure their effectiveness could be evaluated.

99.5 percent – Our success in appointing Safeguarders within two days

We allocated Safeguarders for 1,586 referrals from Children's Hearings or Sheriff Courts involving 2,287 children. Safeguarder numbers increased from 178 to 196.*

* Children benefiting from the allocation of a Safeguarder are not included in totals of children supported by CHILDREN 1ST.

Safeguarding in Sport

Safeguarding in Sport works with sports organisations and Sports Governing Bodies to ensure children are safe and have fun in sport. Our 'In Safe Hands' training course helps child protection officers understand what's needed to keep children safe in their clubs and organisations. More training sessions were run, and individuals trained, than in the previous year.

The service also provides helpline support for sports organisations, dealing with 121 enquiries during the year.

768 – Sports organisations staff, volunteers and tutors more aware of child protection

By taking part in Safeguarding in Sport service training and events.

Events like this are invaluable. They also help us ensure our guidelines for clubs are relevant and effective. If children are safe in sport they can concentrate on having fun and that's what it's all about."

Eilidh McCall-Lawrie, Scottish Swimming

Snapshot:

In March 38 participants from sports organisations took part in a Social Media Masterclass. Led by experts from the UK Safer Internet team, the event looked at what clubs can do to reduce online risks to children participating in sport.

The year in brief

- We continued to support 51 Sports Governing Bodies to fulfil their obligations to keep children safe in sport.
- A new 'In Safe Hands 2' training course was made available. This enables child protection officers, and others with child protection responsibilities within clubs and governing bodies, to build on knowledge and skills acquired in the 'In Safe Hands 1' course.
- Our Service Level Agreement with **sportscotland**, the national agency for sport with whom we work in partnership, was fulfilled.

Our helpline based services

Three in four helpline contacts were from parents, step-parents and grandparents. The top three issues discussed were family relationships (28 percent), contact and residence (22 percent) and kinship care (18 percent). In 37 percent of interactions with callers, our call-takers recorded risk or vulnerability associated with a child or family, and we were able to offer support.

ParentLine is Scotland's advice and support service for anyone caring for or concerned about a child. Contacts are typically from ordinary parents dealing with everyday problems who want to do their best for the children in their lives. ParentLine offers non-judgemental support and advice. Everyone getting in touch is met with a listening ear, but an initial call can also be the start of a longer relationship of bespoke support which may include 'call-back' and on-going telephone support. Our call-takers also know about other services and resources available to support families, and sign-post callers to these where necessary.

3,043 - Parents, carers and concerned individuals receiving helpline support

From our three national services accessible at one number: ParentLine Scotland, National Kinship Care and Family Decision Making. As some used the service multiple times the number of contacts was 5,882.

"I was really struggling but calling this helpline was the starting point of moving onto something better."

Mum supported by Family Decision Making

Snapshot:

In February we held a national kinship carers event in Glasgow, led by early years expert Dr Suzanne Zeedyk, and described by one carer as "an excellent day [that] empowered us to be proud of our identity as kinship carers."

In partnership with One Parent Families Scotland and the Scottish Child Law Centre, and with funding from the Department of Work and Pensions, we piloted a **Family Decision Making** service to support separated and separating families to make good decisions for their children as they go through separation or afterwards. A subsequent funding extension will enable us to continue this until at least the end of September 2015. The value added by the Family Decision Making partnership includes the ability to offer free legal advice from qualified solicitors, specialist help for lone parents, and face to face support. It also enabled us to extend our reach with regard to **Family Group Conferencing**.

Through the helpline, kinship carers are able to access the **National Kinship Care** service. This continued to improve children's lives by supporting kinship carers - extended family members or family friends who care for a child who can no longer live with his or her parents. In addition the service helped **66** local kinship carers' groups to become better informed, to develop and grow.

The year in brief

- New telephony installed and the introduction of live web-chat.
- Extension of our Integrated Information Management System database so that helpline contacts could be input directly.
- A substantial training programme for all volunteer call takers and staff on our new services and new systems.
- Three outreach and three consultation events for kinship carers took place with a total of **240** participants.

HOW WE PERFORMED

– RAISING AWARENESS OF WHO WE ARE AND WHAT WE DO

There was steady growth in audiences for our digital communications channels. In addition to growth in website visitors, our Twitter followers increased from 5,610 to 7,530 and our Facebook 'fans' from 3,013 to 4,149.

In September we put in place new systems to measure the impact of our media coverage, which generated £1,005,199 in advertising value equivalent between then and March. Of this, £219,782 was from proactive communication, £100,111 was from reactive communication and the remainder attributable to third party mentions of the charity.

113,351 - Unique
visitors to our website

*An increase from 105,425 unique
visitors in the previous year.*

Snapshot:

2014 was the 130th year since the charity was founded.

We marked our anniversary with a programme of activities, including parties for children and families in our local services, a dancing 'flash-mob' at Edinburgh's Mound formed by pupils from James Gillespie's High School, and the launch at our Anniversary Lecture of a 'Wishes for Scotland's Children' report.

The year in brief

- The launch of an 'Our Work and Campaigns' e-newsletter, with 3,327 subscribers by March.
- A winter 'Join the Resolution' promotion which encouraged the public to make a New Year's resolution to put children first. There were 1,731 views of video messages from celebrities in which they made personal resolutions.
- Investment in equipment and training to enable production of in-house video.
- An Anniversary Lecture in November at which internationally renowned child and family development expert Dr Patricia Crittenden explored how Scotland can become the best place in the world to grow up.
- Two anniversary themed social media campaigns; in spring, to highlight our 130 year history, and in autumn, with posts marking each of '130 days of happiness' and including photographs illustrating the difference we make.
- Extended promotional feature articles; in the Sunday Post, celebrating our anniversary, in the Sunday Mail, for our Join the Resolution promotion, and in the Glasgow Evening Times, profiling our community engagement service.

HOW WE PERFORMED

– INFLUENCING PUBLIC POLICY AND PUBLIC OPINION

We speak out on issues that affect children and their families and strive to influence and change policy and practice for the better. We engage with politicians in the UK and Scottish parliaments on laws that affect children and young people, providing written and oral evidence. We respond to consultations undertaken to develop policy and practice, and share briefings with MPs and MSPs on key issues debated in Parliament. And we work with other organisations to maximise our impact and bring about change.

A key focus for our Policy Team this year was ensuring the views of children and families informed implementation of the Children and Young People (Scotland) Act 2014. We gave detailed consultation responses on guidance relating to specific parts of the Act, including: Children's Services Planning, Named Person, Child's Plan, Wellbeing, Children at Risk of Becoming Looked After, Kinship Care. In addition we responded to consultations and calls for evidence on matters pertaining to child protection, children and the justice system, parenting and family life, and support for recovery from trauma and abuse.

To mark our anniversary we asked children, young people, parents and carers we support, and our staff and volunteers, to tell us what they would wish for to make Scotland a better place to live. A report of the findings from this project, 'Wishes for Scotland's Children,' was launched at our Anniversary Lecture in November, shared with parliamentarians and marked by a Scottish Parliament motion. In the Parliament we also held an anniversary reception and exhibition, and a kinship care reception.

591 – Wishes for Scotland's children Gathered to mark our anniversary; 343 from children and young people using our services, and 248 from parents, carers and staff.

We continued to lead 'Children Are Unbeatable,' the campaign in Scotland to stop lawful physical punishment of children, and called for the upcoming Criminal Justice Bill to repeal the existing defence of 'justifiable assault' of a child. We contributed to strengthening child protection arrangements in Scotland through being a member of a number of influential groups, including the Early Years Task Force, the national Child Sexual Exploitation group and the Police Scotland Risk and Concern Project Partnership Reference Group.

With pro-bono assistance from the Leith Agency we produced and distributed 'See. Hear. Speak. Act' campaign posters encouraging professionals to listen attentively to children so signs of abuse aren't missed.

Alongside the Scottish Government Kinship Care team we consulted 327 kinship carers, and children in kinship care arrangements, about secondary legislation and guidance for Part 13 (Kinship Care) of the Children and Young People Act. We also prepared a brief including the views of kinship carers for MSPs ahead of a Parliamentary debate on kinship care.

We continued to lead Justice for Children, an alliance that campaigns to ensure children are able to give their best evidence in court while having their welfare safeguarded. Training was provided by us for new Crown Office and Procurator Fiscal Service staff on key issues for child victims and witnesses.

DEVELOPING AN ENABLING ENVIRONMENT

Volunteering development

Volunteers are at the heart of CHILDREN 1ST, contributing to service delivery and bringing valuable experience and knowledge. Without them we would not reach so many children and young people, and could not raise the funds we need to deliver our services.

Our 783 volunteers gave nearly 30,000 hours, equivalent to approximately £230,000 worth of time*. They filled 18 different roles across the organisation. The majority of our volunteers, 54 percent, were in fundraising roles, whilst 30 percent volunteered in our local services and 14 percent were call takers in ParentLine.

Our focus was on the quality of the volunteering experience we offer. Consequently slightly fewer volunteers were recruited as new practices were implemented, and overall there was a small decrease in volunteer numbers.

We developed an Involving Volunteers Handbook for staff members who work with volunteers, including a new 'volunteering commitment' setting out how we will involve and support them. Our training courses for staff working with volunteers were also refreshed.

We began a review of our Volunteer Training and Assessment programme (VTAP), which is aimed at volunteers who work directly with children and families in our local services and credit rated by Napier University at SCQF level 5.

*based on the Living Wage of £7.85 per hour

Organisational development

As of 31 March 2015 CHILDREN 1ST employed 289 staff, a net decrease of three.

A programme of work began to ensure the future shape and profile of our workforce is flexible and responsive to the priority needs of children, young people and families. Initial consultation with our workforce will be followed by consultation with people we support and our external stakeholders.

Every respondent to our 2014 staff survey said that they understood the values of CHILDREN 1ST. 73 percent said they would recommend CHILDREN 1ST as an employer, an increase from the previous year's survey.

We invested in development of our managers and team leaders through our 'Good to Great' leadership programme, topical briefing sessions and one to one coaching. 32 managers and team leaders have now participated in 'Good to Great' since its introduction in 2013-14.

We continued to develop our business support systems in line with business needs. The Integrated Information Management System was extended to our national helpline based services, and call handling software for our new Family Decision Making service was successfully put in place. To improve our understanding of, and ability to communicate with, our supporters and others with an interest in our work, we extended our contact relationship management database to encompass our fundraising, communications, policy and chief executive department contacts. We upgraded our intranet system by utilising SharePoint technology, including an improved common document store.

Fundraising performance

In the year ended 31 March 2015, CHILDREN 1ST raised £3,695,532 in voluntary income.

We continued to benefit from the generosity of volunteers who raised funds for the charity; through balls, local collections, challenges, coffee mornings, lunches and through our charity shop in Dundee. Our 22 CHILDREN 1ST Action Groups worked tirelessly within local communities to raise awareness of, and funding for, our work. Collectively they raised £259,212 in the year.

A large number of individual donors generously support the charity through direct debits and one-off gifts, as did charitable trusts and foundations. We were grateful to once again be a beneficiary of the STV Appeal which funded services in Aberdeenshire, Glasgow and Midlothian. We were also pleased to receive the continued support of Lloyds TSB Foundation for Scotland - Partnership Drugs Initiative to our services in Aberdeenshire, Edinburgh, Glasgow, Highlands and Midlothian. We received new grants from BBC Children in Need, Comic Relief, The Robertson Trust and the Cattanach Trust, and were awarded £966,177 from the BIG Lottery Fund Scotland to increase our support for kinship carers. We are also thankful for the continued support from the Volant Charitable Trust, Northwood Charitable Trust and the Dinning Charitable Trust and to The R S Macdonald Charitable Trust who donated £40,000 this year and have awarded us over £1.25 million in total.

Partnerships with corporate supporters have continued to bring a significant source of income to CHILDREN 1ST. People's Postcode Lottery is one of the organisation's most significant supporters and we are extremely thankful for its regular and unrestricted funding since 2008. This year players of People's Postcode Lottery contributed £575,000.

2014 saw the third year of our corporate fundraising initiative 'Dragons' Glen'. Ten teams from five cities competed to turn £500 of seed funding into £5,000 or more in five months, helped by the mentoring support of some of Scotland's most recognised business leaders, and collectively raised £38,376.

CHILDREN'S CHAMPIONS

We would like to thank the following individuals, companies and trusts who made a major investment in CHILDREN 1ST.

Bank of Scotland Foundation

BCF Technology

BP

Big Lottery Fund - Investing in Communities

Big Lottery Fund - Becoming a Survivor

BBC Children in Need

Comic Relief

Cattanach

Dales Engineering

Dinning Charitable Trust

Lloyds TSB Foundation for Scotland Partnership Drugs Initiative

Marathon Oil UK Ltd

Moffat Charitable Trust

Northwood Charitable Trust

Proserv

Richard Burns

Rigmar

Robertson Trust

Royal Bank of Scotland plc

RS Macdonald Charitable Trust

Scottish and Southern Energy plc

SPIFOX

STV Appeal

The Players of People's Postcode Lottery

Thorntons Law LLP

Volant Charitable Trust

Wood Group PSN

And other generous individuals who have chosen to remain anonymous.

Thank you to our celebrity ambassadors.

Cathy MacPhail Damian Barr

Colin McCredie Kaye Adams

We acknowledge the support of the Scottish Government through the Third Sector Early Intervention Fund, managed on behalf of the Scottish Government by the Big Lottery Fund in Scotland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CHILDREN 1ST was founded in 1884 under the title of the Royal Scottish Society for Prevention of Cruelty to Children (RSSPCC). Incorporated by Royal Charter in 1922, the charity is registered with HM Revenue and Customs and with the Office of the Scottish Charity Regulator (OSCR) under SCO16092. Amendments of the Royal Charter initiated at the 2002 Annual General Meeting in order to update the objects and governance of the charity were approved under seal by the Privy Council in October 2004. The objects of the Royal Charter are:

1. To prevent abuse and neglect of children and
2. To assist the recovery of children from abuse and neglect

In furtherance of the foregoing objects the Corporation shall work:

- (i) To build the strengths of children who are vulnerable
- (ii) To enhance the lives of such children by supporting parents
- (iii) To champion the rights and interests of such children
- (iv) To do all such other lawful things as are considered expedient for or consistent with the attainment of the objects of the Corporation.

CHILDREN 1ST is now a membership organisation with entry dependent on a pledge of support for the work of the charity through the gift of time, money, or both.

There were 322 members of the charity at 31 March 2015.

CHILDREN 1ST operates solely in Scotland but maintains close links with other children's charities and organisations across the UK.

The charity is governed by a Board of Management (the Board) of up to 15 elected members appointed at the Annual General Meeting, with the possibility of additional co-options during the year if required. The Board meets bi-monthly.

The interests of the voluntary supporters of the charity are represented by five members of the Board elected on a regional basis by the membership.

The skills and expertise of Board members in the fields of finance, law, child welfare, strategic planning, management, human resources, business, administration, strategic information and communication technology, local and central government and training reflect the current needs of the charity. The Board's skills mix is reviewed regularly to identify any gaps and new Board members are recruited by open advert, voluntary membership nomination or a combination of the two. All new trustees of the charity are elected at the annual general meeting. Induction training is provided to all new trustees and a training needs assessment drawn up. Ongoing training and development is also provided to trustees throughout their term of office.

The organisational management team comprises the chief executive and three directors, who manage the strategic day to day operations of the charity.

The trustees are responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Royal Charter and the law applicable to charities in Scotland requires that the Board prepares Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity 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.
- Make judgements and estimates that are reasonable and prudent.
- State whether application 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 charity will continue in business, and
- Meet statutory responsibilities under Scottish Government terms and conditions of grant.

The Board is responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2006 (as amended) and the provisions of the Royal Charter. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board is responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Board believes that in 2014-15 the charity met the objectives set for the charity.

FINANCIAL REVIEW

The complexity of our income streams means that we often receive and recognise income in one year, due to accounting regulations, with the related expenditure being shown in the subsequent year. Of our net movement in funds of (£897,118), £551,102 was due to the use of funds we had received in the previous year for expenditure which occurred this year. Additionally, our legacy income has reduced year on year by £508,935.

The early receipt of income also has an effect on our bank balance and explains the higher balance at the end of the previous financial year. These funds have now been expended, in the year, on our children and family services.

Reserves Policy

The reserves policy of CHILDREN 1ST is to retain sufficient free reserves to:

- ensure that commitments made to providing services to children in the form of contractual commitments to staff, premises and funding partners can be made with confidence; and
- have sufficient available reserves to meet expenditure in the event of adverse circumstances;
- underpin the strategic aims of the period 2013-2018; and
- maintain the appropriate level of liquidity of the underlying reserves.

The Board closely monitors the appropriateness of its policy each year. Following that review, the Board has approved the adequacy and appropriateness of the existing approach to reserves management.

Unrestricted Funds

The Board regularly monitors reserve adequacy in relation to the identified risks attaching to the main sources of income and their relationship to underlying expenditure.

Our current free reserves are £1,403,289. This is a decrease of £43,625 compared to last year's position. The Board has set a target to maintain free reserves equal to approximately three months of the coming year's budgeted costs. Free reserves at the year end represent two months of budgeted costs. The Board will monitor this shortfall going forward as part of its risk management processes.

Designated funds

Designated funds totalling £1,356,097 are unrestricted funds which have been assigned by the charity for specific purposes in the future. They comprise:

- £1,351,411 to cover the book value of fixed assets used by the charity in its work and
- £4,686 for 50% of Catalyst costs not met from the restricted fund.

Restricted funds

Restricted funds can only be used for specific purposes agreed with the donor or funder and at the year-end these funds totalled **£1,133,824** and include: **£230,497** from local authorities across Scotland for service delivery in their regions; **£67,371** from the Scottish Government; **£98,896** of Social Investment Scotland grants for the charity's Catalyst ICT Project; and **£737,060** from other funders for specific service provision.

Investment policy and objectives

The Board has adopted an investment policy which enshrines the principles of prudence, caution, due care and attention, written authority and regular review. The objective of the policy is to maintain and enhance the real long-term value of the invested funds to create income to assist the charity in carrying out its purposes. The current investment principles adopted by the trustees are as follows:

The investment portfolio is maintained with Brewin Dolphin who act as advisors to the Board of Trustees. Investment decisions are reviewed by the Finance Committee, and it meets annually with the Investment Advisors to review the overall performance of the portfolio.

The charity's investment policy is to protect capital value and maximise real long term capital returns over time subject to holding a portfolio of cash, bond and equity fund investments in order to diversify risk and reduce inflationary risk.

It is also the charity's intention to hold sufficient working cash levels to meet fluctuating needs. These cash funds are not held as part of the investment portfolio maintained by Brewin Dolphin.

The investment portfolio is invested **16%** in bonds and bond funds with a mixture of conventional and index linked products to give some inflation protection. The remaining **84%** is invested in equities with a diversified mix of UK, European, USA and Far Eastern Fund investments. There are no direct single equity investments in order to help reduce the risk. Where possible, we invest in Ethical funds where the return and risk are acceptable.

This strategy was developed with the advice of Brewin Dolphin and takes into account the nature of the charity's business as reflected in its business plan.

Risk assessment

The Board of Management has assessed the major risks to which the charity is exposed and systems have been established to mitigate these risks. The Board and the Audit and Risk Committee review the risks facing the charity on a regular basis and have a detailed risk register with documented responsibilities and actions required. Key risk areas highlighted in the risk register are:

1. Financial risks of reduction in statutory or voluntary income, whether due to the current economic climate or due to changes in statutory spending priorities: if our statutory or voluntary income reduces our service delivery will be impacted. We aim to mitigate this by careful forecasting and regular financial monitoring as well as maintaining regular contact with our funding providers and regular reviews of our voluntary fundraising impact.
2. Risks associated with change and change management: we operate in a rapidly evolving operating environment which impacts the charity in a variety of ways. The charity must manage ongoing operations whilst simultaneously addressing external drivers for change: business planning and performance monitoring together with strong communications and a continuous improvement framework mitigate against this risk.
3. Reputational risk: we aim to mitigate reputational risk by ensuring clear policies and standards are in place and regularly reviewed and appropriate training is given to the relevant staff and volunteers.
4. Governance risk: we aim to reduce governance risks by ensuring there are recruitment and succession planning policies in place, a strategic plan is documented and reviewed and there is a key management structure to provide leadership to charity.

Future Plans

We are aware that the coming years will continue to be challenging with continued public spending restrictions and less disposable income available to the general public. We review our resources on an ongoing basis and allied with careful budgeting and planning we are confident that the financial resources available to the charity are adequate to meet its operational needs for the foreseeable future. Within our services, we will continue to focus on the ten key specialisms and also further develop our fundraising capabilities.

Information for the auditor

The Board members have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Board members have confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

On behalf of the Board of Management



Graeme Bissett BA CA

Date: 28/7/15

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHILDREN 1ST FOR YEAR ENDED 31ST MARCH 2015

We have audited the financial statements of CHILDREN 1ST for the year ended 31 March 2015 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's board of trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's board of trustees 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 its' trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Board of Management and auditors

As explained more fully in the Report of the Board of Management set out on pages 5-26, the Board of Trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (United Kingdom and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's web-site at www.frc.org.uk/apb/scope/private.cfm

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Matters on which we are required to report by exception

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

- the information given in the Report of the Board of Management is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Scott Moncrieff

Scott-Moncrieff
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Exchange Place 3
Semple Street
Edinburgh
EH3 8BL

28 July

..... 2015

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2015							Year Ended 31 March 2014
Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Unrestricted Funds £	Restricted Funds £	Total £	Total £	
Incoming Resources							
Incoming resources from generated funds							
Voluntary income							
Raised Income excluding Legacies	2	979,199	-	979,199	1,213,769	2,192,968	2,085,569
People's Postcode Lottery	2	575,000	-	575,000	-	575,000	500,000
Legacies	13	663,325	-	663,325	27	663,352	1,172,287
Activities for generating funds							
Shops		5,000	-	5,000	-	5,000	23,532
Action groups		259,212	-	259,212	-	259,212	285,041
Investment income							
Interest on investments and bank interest received	7	35,574	-	35,574	-	35,574	52,131
		2,517,310	-	2,517,310	1,213,796	3,731,106	4,118,560
Incoming resources from charitable activities							
Grants	3	-	-	-	6,659,158	6,659,158	5,284,207
Services income	4	131,936	-	131,936	37,841	169,777	165,353
Total Incoming Resources		2,649,246	-	2,649,246	7,910,795	10,560,041	9,568,120
Resources Expended							
Cost of generating funds							
Costs of generating voluntary income		1,122,305	-	1,122,305	-	1,122,305	1,112,712
Costs of shops and action groups		18,661	-	18,661	-	18,661	18,132
Investment management costs		8,716	-	8,716	-	8,716	8,511
	5	1,149,682	-	1,149,682	-	1,149,682	1,139,355
Direct charitable expenditure							
Services to Children and Families	5	1,911,341	-	1,911,341	8,461,897	10,373,238	7,950,101
Governance costs	5	21,261	-	21,261	-	21,261	18,983
Total Resources Expended		3,082,284	-	3,082,284	8,461,897	11,544,181	9,108,439
Net (outgoing)/incoming resources before transfers		(433,038)	-	(433,038)	(551,102)	(984,140)	459,681
Transfers between funds	12	302,391	(302,391)	-	-	-	-
Net (outgoing)/incoming resources after transfers		(130,647)	(302,391)	(433,038)	(551,102)	(984,140)	459,681
Realised gain/(loss) on sale of investments	7	1,025	-	1,025	-	1,025	(16,331)
Unrealised gain on investments	7	83,397	-	83,397	-	83,397	3,511
Gain on sale of fixed assets		2,600	-	2,600	-	2,600	-
Net Movement in Funds for the year		(43,625)	(302,391)	(346,016)	(551,102)	(897,118)	446,861
Total Funds brought forward at 1 April 2014	12	1,446,914	1,658,488	3,105,402	1,684,926	4,790,328	4,343,467
Total Funds carried forward at 31 March 2015	12	1,403,289	1,356,097	2,759,386	1,133,824	3,893,210	4,790,328
Endowment Fund	12					50,961	50,961

CHILDREN 1ST REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015

BALANCE SHEET

	Notes	£	Year Ended 31 March 2015 £	Year Ended 31 March 2014 £
Fixed Assets				
Tangible Assets	6		1,351,411	1,554,459
Investments	7		<u>1,540,352</u>	<u>1,156,408</u>
			2,891,763	2,710,867
Current Assets				
Debtors	9	1,455,982		968,843
Cash at bank and in hand	8	<u>573,270</u>		<u>2,205,286</u>
		2,029,252		3,174,129
Current Liabilities				
Creditors payable within one year	10	<u>713,758</u>		<u>726,433</u>
Net Current Assets			1,315,494	2,447,696
Creditors payable in more than one year	10		263,086	317,274
Net Assets			<u>3,944,171</u>	<u>4,841,289</u>
Reserves				
Restricted Funds	12		1,133,824	1,684,926
Unrestricted Funds:				
General reserve	12	1,150,531		1,278,578
Revaluation reserve	12	252,758		168,336
Designated Funds	12	<u>1,356,097</u>		<u>1,658,488</u>
			2,759,386	3,105,402
			3,893,210	4,790,328
Endowment Fund	12		<u>50,961</u>	<u>50,961</u>
			<u>3,944,171</u>	<u>4,841,289</u>

The financial statements were approved by the Board on 28/07/15 and are authorised for issue and signed on behalf of the Board by:


Graeme Bissett BA CA
Chair


Stephanie Rose BSc ACA
Hon. Treasurer

CASH FLOW STATEMENT	Notes	Year Ended 31 March 2015		Year Ended 31 March 2014	
		£	£	£	£
Net cash (outflow)/inflow from operating activities	8		(1,273,428)		289,988
Returns on investments and servicing of finance					
Investment income	7	<u>35,574</u>		<u>52,131</u>	
Net cash inflow from returns on investments and servicing of finance			35,574		52,131
Capital expenditure and financial investment					
Purchase of tangible fixed assets	6	(78,309)		(61,775)	
Investments - purchases	7	(1,205,967)		-	
Sale proceeds of investments	7	906,445		331,331	
Sale proceeds of fixed assets		<u>2,600</u>		<u>-</u>	
Net cash (outflow)/inflow from investing activities			(375,231)		269,556
Net cash (outflow)/inflow before financing			(1,613,085)		611,675
Financing					
Loan repayments made		<u>(18,931)</u>		<u>(17,655)</u>	
Net cash (outflow) from financing			(18,931)		(17,655)
Net cash (outflow)/inflow in year	8		<u>(1,632,016)</u>		<u>594,020</u>

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items, which are considered to be material to the charity's Accounts.

Basis of accounting

The Accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and are in accordance with applicable accounting standards, the Charities Accounts (Scotland) Regulations 2006 as amended and the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities.

Going concern

The accounts are prepared on a going concern basis as explained in the Trustees' Report on page 27.

Donations, Legacies and Voluntary Income

Donations, legacies and voluntary income are credited to the Statement of Financial Activities in the year in which they are receivable; being when the charity is entitled to the income and it is virtually certain it will be received.

Grants Receivable

Grants receivable are credited to the Statement of Financial Activities in the year in which they are receivable, being when the charity is entitled to the income and it is virtually certain it will be received. Deferred income represents amounts received for future periods and is released in the period for which it has been received.

Activities for Generating Funds

Activities for generating funds is made up of income generated by the charity's shop and the Action Groups which fundraise on our behalf. This income is recognised in the period in which it is generated and therefore receivable by the charity.

Funds

Restricted funds are given by donors subject to specific conditions or received from special appeals subject to conditions. Endowment funds are funds given with the restriction that they are held as capital. Designated funds are funds which the charity has designated for specific future expenditure. Unrestricted funds are expendable at the discretion of the Board of Management in furtherance of the objectives of the charity. Transfers are made from the unrestricted general fund to the designated fund to designate reserves for the coming year.

Resources Expended

Expenditure is recognised when a liability falls due. Costs of generating funds are those costs incurred in attracting charitable income. Charitable activities costs comprise all the resources applied by the charity in meeting its charitable objectives. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Fundraising Events

Expenditure, which is directly attributable to running fundraising events undertaken for the charity by supporters, is accounted for by the organisers of the events and such expenditure is netted against the income received from the events.

Children & Family Services Expenditure

Children and Family Services activities are those which relate to the direct charitable work of the charity. In the Statement of Financial Activities expenses have been apportioned to various Children and Family Services activities to reflect the value each activity derives from the expenditure.

Apportionment of costs

The charity apportions costs between activities based on the number of employees involved in each activity.

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES (continued)

Investments

Investments are listed on recognised stock exchanges and are included in the Balance Sheet at market value at the year-end with the unrealised gains or losses being applied to the Revaluation Reserve in Unrestricted Funds. Gains and losses on disposal and revaluation of investments are charged or credited to the Statement of Financial Activities.

Investment Income

Investment income is made up of interest receivable, and interest and distributions from listed investments. Investment income is recognised in the period in which it is earned.

Gifts in kind

Gifts in kind are valued at market rates or at charity-discounted rates where these would usually be available.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. All capital expenditure over £1,500 is capitalised, with amounts under this expensed in the Statement of Financial Activities. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Leasehold Improvements	– 10% straight line
Motor Vehicles	– 25% straight line
Computer Hardware and Office Equipment	– 25% straight line
Freehold Land & Buildings	– 2% straight line
Fixtures and Fittings	– 10% straight line
Bespoke Computer Software	– 25% straight line

Operating Leases

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Pensions

The charity operates an externally managed group money purchase pension scheme for staff. Pension contributions made by the charity are charged to the Statement of Financial Activities in the year in which they are incurred.

2. VOLUNTARY INCOME (excluding legacies)	Year Ended 31 March 2015		Year Ended 31 March 2014	
	£	£	£	£
Central Income - Individuals	552,819		601,820	
Central Income - Trusts, Organisations and Corporate Bodies	1,368,873		1,253,989	
Regional Income - Excluding shops & action groups	<u>271,276</u>		<u>229,760</u>	
		2,192,968		2,085,569
People's Postcode Lottery		<u>575,000</u>		<u>500,000</u>
Total Voluntary Income (excluding legacies)		<u>2,767,968</u>		<u>2,585,569</u>

Central Income represents income from Central or Head Office initiatives comprising: mailshots and appeals to individuals; trusts and companies; commercial promotions; advertising and other fundraising activities.

Regional Income includes all income from the charity's regional teams and volunteers.

3. GRANTS	Year Ended 31 March 2015		Year Ended 31 March 2014	
	£	£	£	£
Grants were received from the following sources:				
Scottish Government	3,644,137		2,346,543	
Council grants	2,317,671		2,676,353	
Other grants	697,350		261,311	
		<u>6,659,158</u>		<u>5,284,207</u>

In the year, the charity received funding of £1,853,730 (2014 - £530,172) from the Scottish Government, being the reimbursement of fees incurred by the members of the National Safeguarders' Panel.

4. SERVICES INCOME & CONTRACT INCOME

Services income represents income from training, counselling and other income from services provided.

5. RESOURCES EXPENDED

	Year Ended 31 March 2015						
	Direct Cost of Generating Funds	Support Costs Allocated to Generating Funds	Cost of Generating Funds Total	Direct Cost of Services to Children and Families	Support Costs Allocated to Services to Children and Families	Direct Charitable Expenditure Total	Total
	£	£	£	£	£	£	£
Employment costs	727,346	74,718	802,064	5,497,531	1,012,884	6,510,415	7,312,479
Vehicle and travel costs	21,824	1,973	23,797	173,165	13,430	186,595	210,392
Property costs	50,132	10,570	60,702	356,695	71,944	428,639	489,341
Services costs	3,863	1,143	5,006	2,428,672	7,781	2,436,453	2,441,459
Office costs	51,148	63,495	114,643	271,245	432,160	703,405	818,048
Publicity costs	59,302	1,510	60,812	88,388	10,280	98,668	159,480
Public awareness campaign	-	-	-	9,063	-	9,063	9,063
Direct fundraising expenditure	82,658	-	82,658	-	-	-	82,658
Total Resources Expended	996,273	153,411	1,149,682	8,824,759	1,548,479	10,373,238	11,522,922
% of Total	9%	1%	10%	77%	13%	90%	100%
Average number of employees (full time equivalent)							215

	Year Ended 31 March 2014						
	Direct Costs of Generating Funds	Support Costs Allocated to Generating Funds	Cost of Generating Funds Total	Direct Cost of Services to Children and Families	Support Costs Allocated to Services to Children and Families	Direct Charitable Expenditure Total	Total
	£	£	£	£	£	£	£
Employment costs	696,495	76,196	772,691	4,718,406	1,032,912	5,751,318	6,524,009
Vehicle and travel costs	19,624	2,004	21,628	168,934	12,595	181,529	203,157
Property costs	67,682	11,638	79,320	353,855	73,124	426,979	506,299
Services costs	8,971	1,447	10,418	811,883	9,089	820,972	831,390
Office costs	51,992	70,282	122,274	217,902	441,601	659,503	781,777
Publicity costs	38,525	1,290	39,815	101,346	8,104	109,450	149,265
Public awareness campaign	-	-	-	350	-	350	350
Direct fundraising expenditure	93,209	-	93,209	-	-	-	93,209
Total Resources Expended	976,498	162,857	1,139,355	6,372,676	1,577,425	7,950,101	9,089,456
% of Total	11%	2%	13%	70%	17%	87%	100%
Average number of employees (full time equivalent)							190

Depreciation of £281,357 (2014 - £274,337) is included in the expenditure above.

Allocation of Support Costs

Support costs have been allocated between Fundraising and Services to Children and Families based on the number of full time equivalent staff involved in each area.

	2015	2014
Fundraising	23	21
Support	35	34
Children and Family Services	157	135
Total	215	190

5. RESOURCES EXPENDED (continued)

The following costs are included in Employment costs:

	2015 £	2014 £
Wages and Salaries	5,988,277	5,305,108
Social Security Costs	474,029	457,399
Pension Costs	493,485	420,682
Other Employment Costs	356,688	340,820
	<u>7,312,479</u>	<u>6,524,009</u>

Redundancy costs of £69,214 (2014 - £3,972) were incurred in the year and are included within other employment costs.

Pension costs are analysed as follows:

	2015 £	2014 £
Group Money Purchase Scheme	493,485	417,046
Defined Benefit Scheme	0	636
Payment in respect of Defined Benefit Scheme closure	0	3,000
	<u>493,485</u>	<u>420,682</u>

The Board of Management (or any persons connected with them) received no remuneration during the year. Expenses of £2,119 (2014 - £2,140) were reimbursed to Board members in the year.

There was one employee whose annual emoluments, excluding Employer's pension contributions, were £60,000 or more (2014 - 1). This employee's emoluments fell within the £70,000 to £80,000 band and pension costs of £7,652 (2014 - £16,159) were paid in respect of that employee.

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Governance costs of £21,261 (2014 - £18,983) include AGM costs, audit and accountancy fees.

Audit fees are £11,400 (2014 - £11,836) including VAT.

Accountancy fees are £4,572 (2014 - £1,080) including VAT.

6. TANGIBLE FIXED ASSETS

	Leasehold Land & Buildings £	Freehold Land & Buildings £	Motor Vehicles £	Fixtures & Office Equipment £	Computers £	Total £
Cost at 1 April 2014	194,288	1,358,470	34,825	490,406	970,170	3,048,159
Additions during the year	-	-	-	-	78,309	78,309
Cost at 31 March 2015	<u>194,288</u>	<u>1,358,470</u>	<u>34,825</u>	<u>490,406</u>	<u>1,048,479</u>	<u>3,126,468</u>
Aggregate Depreciation at 1 April 2014	180,543	332,711	34,825	475,603	470,018	1,493,700
Depreciation for the year	6,873	27,169	-	5,113	242,202	281,357
Aggregate Depreciation at 31 March 2015	<u>187,416</u>	<u>359,880</u>	<u>34,825</u>	<u>480,716</u>	<u>712,220</u>	<u>1,775,057</u>
Net Book Value at 31 March 2015	<u>6,872</u>	<u>998,590</u>	<u>-</u>	<u>9,690</u>	<u>336,259</u>	<u>1,351,411</u>
Net Book Value at 31 March 2014	13,745	1,025,759	-	14,803	500,152	1,554,459

7. INVESTMENTS

	Market Value 2015 £	Cost 2015 £
Brought forward at 1 April 2014	1,156,408	979,424
Disposals during the year	(905,420)	(824,856)
Additions during the year	<u>1,205,967</u>	<u>1,205,967</u>
	1,456,955	1,360,535
Increase in market value in the year	<u>83,397</u>	-
Balance carried forward at 31 March 2015	<u><u>1,540,352</u></u>	<u><u>1,360,535</u></u>

	2015 £	2014 £
Realised gain/(loss) on investments	<u><u>1,025</u></u>	<u><u>(16,331)</u></u>

At 31 March 2015, the investment portfolio was invested as follows:-

	Market Value 2015 £	Market Value 2014 £
Listed Securities		
UK, US, Asia, European and global equity shares	1,296,641	434,910
UK, European and global fixed interest securities	<u>243,711</u>	<u>721,498</u>
Market Value at 31 March 2015	<u><u>1,540,352</u></u>	<u><u>1,156,408</u></u>

Analysis of investment income:-

	2015 £	2014 £
Dividends - UK	30,000	45,738
Interest	<u>5,574</u>	<u>6,393</u>
	<u><u>35,574</u></u>	<u><u>52,131</u></u>

As at the year end £29,137 (2014 - £321,324) was held in cash within the portfolio. This has been disclosed within the cash balances.

8. BANK BALANCES AND CASH FLOW STATEMENT

	31 March 2015 £	31 March 2014 £
Balance of cash and cash equivalents as shown in the Balance Sheet		
Cash at bank	<u><u>573,270</u></u>	<u><u>2,205,286</u></u>

Our balance at the end of the previous year included advanced funding for expenditure incurred in the current year.

Analysis of changes in cash and cash equivalents during the year

Balance at 1 April 2014	2,205,286	1,611,266
Net cash (outflow)/inflow	<u>(1,632,016)</u>	<u>594,020</u>
Balance at 31 March 2015	<u><u>573,270</u></u>	<u><u>2,205,286</u></u>

Reconciliation of operating (deficit)/surplus to net cash (outflow)/inflow from operating activities

Net (outgoing)/incoming resources	(984,140)	459,681
Investment income	(35,574)	(52,131)
Realised gain/(loss) on sale of investments	-	(16,331)
Depreciation	281,357	274,337
(Increase)/Decrease in debtors	(487,139)	(184,083)
(Decrease) in creditors	<u>(47,932)</u>	<u>(191,485)</u>
Net cash (outflow)/inflow from operating activities	<u><u>(1,273,428)</u></u>	<u><u>289,988</u></u>

Analysis of net funds

	At 1 April 2014 £	Cash flow £	Other non cash changes £	At 31 March 2015 £
Cash in hand, at bank	2,205,286	(1,632,016)	-	573,270
Loans	(336,205)	18,931	-	(317,274)
Total net funds	<u><u>1,869,081</u></u>	<u><u>(1,613,085)</u></u>	<u><u>-</u></u>	<u><u>255,996</u></u>

9. DEBTORS

	31 March 2015	31 March 2014
	£	£
Debtors receivable within one year		
Trade debtors	589,197	162,573
Sundry debtors	530,014	273,216
Prepayments	81,678	101,397
Accrued income	255,093	431,657
	<u>1,455,982</u>	<u>968,843</u>

10. CREDITORS AND LEASING COMMITMENTS

	31 March 2015	31 March 2014
	£	£
Creditors payable within one year		
Trade creditors	237,756	202,833
Pension creditor	45,652	88,026
Other creditors	117,812	76,392
Accruals & Deferred Income	114,705	198,931
Short term loans	54,188	18,931
Taxation and social security	143,646	141,320
	<u>713,758</u>	<u>726,433</u>
Creditors payable in more than one year		
Loans payable within one to two years	58,468	54,188
Loans payable within three to five years	204,618	189,630
Loans payable in more five years	-	73,456
	<u>263,086</u>	<u>317,274</u>
Deferred income movement in the year:		
Opening deferred income	112,191	328,207
Received in year and deferred	-	93,477
Released to the statement of financial affairs	(112,191)	(309,493)
Closing deferred income	-	112,191
	<u>-</u>	<u>112,191</u>
Property rents payable next year under operating leases which will expire:		
- next year	140,583	57,700
- in the following four years	5,520	162,000
- thereafter	8,500	8,500
	<u>154,603</u>	<u>228,200</u>

During the year an amount of £217,999 (2014 - £227,720) was paid in respect of rent for buildings under operating leases.

Short term loans and loans payable after more than one year are in respect of the Catalyst project. Included within these amounts is a loan of £200,000 with interest payable at 8%, with repayments starting in April 2015. If certain conditions were not met interest to 31 March 2015 would have accrued amounting to £98,000. Confirmation was received prior to the year end that these conditions had been met and as a result the interest to 31 March 2015 has been waived. Interest will be paid at 8% on this loan from April 2015.

Security is held over 83 Whitehouse Loan by Social Investment Scotland.

**CHILDREN 1ST REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015**

11. CAPITAL COMMITMENTS

At 31 March 2015, the charity had capital commitments of £nil (2014 - £nil).

12. MOVEMENTS IN RESERVES

	Balance at 1 April 2014	Income	Expenditure	Balance at 31 March 2015
	£	£	£	£
RESTRICTED FUNDS				
Local Authority Funds	313,815	2,307,952	2,391,270	230,497
Scottish Government - Dundee PSP	163,627	176,984	330,164	10,447
Scottish Government - Glasgow PSP	106,564	132,055	237,553	1,066
Scottish Government - Aberdeenshire PSP	81,844	71,532	150,864	2,512
Scottish Government - East Lothian PSP	74,736	91,133	165,869	-
Scottish Government - Argyll & Bute PSP	58,108	43,332	100,458	982
Scottish Government - Renfrewshire	3,565	117,549	105,047	16,067
Scottish Government - Kinship Care	5,774	200,001	200,855	4,920
Scottish Government - National Safeguarders	123	249,442	249,565	-
Scottish Government - National Safeguarders Fees & Exps	866	1,853,730	1,854,596	-
Scottish Government - Parenting Across Scotland	4,360	173,331	177,691	-
Scottish Government - TSEIF Strand 1	5,482	271,614	274,375	2,721
Scottish Government - TSEIF Strand 2	30,231	13,156	43,387	-
Scottish Government - Moray VAW	757	56,397	57,154	-
Scottish Government - Borders VAW	-	55,606	55,606	-
Scottish Government - Aberdeenshire VAW	21,035	42,680	59,809	3,906
Scottish Government - Borders VAW -Refuge	2,277	34,271	36,548	-
Scottish Government - Highland VAW	1,185	28,325	29,510	-
Scottish Government - Survivor Scotland - Borders	20,833	33,000	29,083	24,750
Department of Work & Pensions	-	368,947	308,124	60,823
STV Appeal	46,300	266,724	284,041	28,983
Miss Helen Campbell	91,190	-	17,163	74,027
Sportscotland - Child Protection in Sport	-	125,000	125,000	-
Big Lottery Fund - Moray Cedar Project	12,960	105,202	103,186	14,976
Big Lottery Fund - Young Start	-	25,000	-	25,000
Big Lottery Fund - Bfriends East Lothian	10,726	-	10,726	-
Big Lottery Fund - Kinship Care Service	-	152,810	42,179	110,631
Scottish Legal Aid Board	-	33,967	24,180	9,787
Scottish Legal Aid Board	-	33,463	22,657	10,806
Lloyds TSB Foundation for Scotland - Midlothian DAS	99,595	115,943	106,875	108,663
Lloyds TSB Foundation for Scotland - Edinburgh Befriending Consortium	-	80,872	75,962	4,910
Lloyds TSB Foundation for Scotland - Highland FGC	32,392	53,296	44,083	41,605
Lloyds TSB Foundation for Scotland -Glasgow	34,297	38,072	37,470	34,899
Lloyds TSB Foundation for Scotland -Aberdeenshire	10,029	-	10,029	-
Social Investment Scotland	210,209	-	111,313	98,896
Shelter Scotland	-	24,993	15,852	9,141
The RS Macdonald Charitable Trust	2,284	40,000	42,284	-
Cattanach Trust	24,990	15,000	26,601	13,389
Major Donors (over £5,000)	-	10,000	10,000	-
Robertson Trust	8,429	20,000	4,343	24,086
SPIFOX	18,700	10,000	11,111	17,589
Volant Charitable Trust	3,800	20,000	23,800	-
Shared Care Scotland - Midlothian	12,789	10,000	11,948	10,841
Northwood Charitable Trust	-	13,500	13,500	-
The Thomas Paine Initiative	7,173	25,000	32,173	-
Royal Bank of Scotland Community Grant	-	13,390	1,936	11,454
Edinburgh Children's Holiday Fund	14,492	12,500	7,549	19,443
Comic Relief	-	13,750	13,750	-
BBC Children In Need	-	43,243	32,433	10,810
Anonymous	-	43,775	43,775	-
Edinburgh Alcohol & Drugs Partnership	-	83,285	75,963	7,322
The Crerar Hotels Trust	20,000	-	4,616	15,384
Foundation Scotland	31,842	-	30,370	1,472
NHS Lothian	19,227	-	8,865	10,362
Other Funds	78,320	160,973	178,636	60,657
TOTAL RESTRICTED FUNDS	1,684,926	7,910,795	8,461,897	1,133,824

Restricted funds can only be used for specific purposes agreed with the donor and at year end this totals £1,133,824 (2014: £1,684,926)

12. MOVEMENTS IN RESERVES (Continued)

	Balance at 1 April 2014 £	Expenditure	Net transfer of funds £	Balance at 31 March 2015 £
DESIGNATED FUNDS				
Service Development Fund	64,104	-	(64,104)	-
Staff Training	15,000	-	(15,000)	-
Catalyst costs	24,925	-	(20,239)	4,686
Tangible Fixed Assets	1,554,459	-	(203,048)	1,351,411
	<u>1,658,488</u>	<u>-</u>	<u>(302,391)</u>	<u>1,356,097</u>

Designated reserves comprise £1,356,097 to cover the book value of fixed assets: buildings, fixtures, vehicles, office equipment and information technology used by the charity in its work; and £4,686 for 50% of the Catalyst costs not met from the restricted fund. The Service Development Fund was a board approved investment of legacy income in 2011-12 of £201,900 for service development projects which will benefit children, young people and families. General reserves had met the costs of the Service Development Fund and the staff training and so these funds are fully expended.

	Balance at 1 April 2014 £	Balance at 31 March 2015 £
ENDOWMENT FUNDS		
MacLagan Bequest	<u>50,961</u>	<u>50,961</u>

The endowment fund earned interest of £510 which was spent on providing services to vulnerable children and their families.

	£	£
UNRESTRICTED FUNDS		
General Reserve		
Balance at 1 April 2014	1,278,578	
Net (outgoing) resources before transfers	(433,038)	
Transfers to designated funds	302,391	
Gain on sale of fixed assets	<u>2,600</u>	
		1,150,531
Revaluation Reserve		
Balance at 1 April 2014	168,336	
Realised gain on sale of investments	1,025	
Unrealised gain on investments	<u>83,397</u>	
		<u>252,758</u>
Balance at 31 March 2015		<u>1,403,289</u>

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Fund balances at 31 March 2015 are represented by:					
Tangible Fixed Assets	-	1,351,411	-	-	1,351,411
Investments	1,489,391	-	-	50,961	1,540,352
Other Net Assets	<u>(86,102)</u>	<u>4,686</u>	<u>1,133,824</u>	<u>-</u>	<u>1,052,408</u>
	<u>1,403,289</u>	<u>1,356,097</u>	<u>1,133,824</u>	<u>50,961</u>	<u>3,944,171</u>

	31 March 2015 £	31 March 2014 £
Reconciliation of Movement in Charity's Funds		
Charity's Funds at 1 April 2014	4,841,289	4,394,428
Net Gain/(Loss) on investments and fixed assets during year	87,022	(12,820)
Net (outgoing)/incoming resources	<u>(984,140)</u>	<u>459,681</u>
Charity's Funds at 31 March 2015	<u>3,944,171</u>	<u>4,841,289</u>

13. LEGACIES - 1 APRIL 2014 TO 31 MARCH 2015

Legacies of £10,000 and over

	£
Alexandra Isobel Pirie (The Kellas Partnership)	80,000
Forbes Munro (Hamilton Watt & Co)	59,638
Marion Henry (A. A. Morrison & Richards)	46,387
Elizabeth Proudfoot (Leslie Wolfson & Co)	45,000
Irene M Paterson (Balfour & Manson)	40,000
Christina R Rutherford (Paris Steele)	39,363
Margaret E Stevenson (Crombie Wilkinson Solicitors)	38,082
Irene Robertson (Miller Hendry)	35,000
Jane Laird (Colvin Houston & co)	25,029
Mary O'Hara (Sneddon Morrison Solicitors)	23,468
James K Purves (Henderson and Mackay)	20,581
William M Cameron (Carruthers Gemmill)	20,000
William Hogarth Wishart (Hart Brown Solicitors)	20,000
Elizabeth S Budge (John Roddick & Son)	19,262
Janet E. Skrodzka (Munro and Noble)	18,356
Janet Bath (Wilson's)	15,000
Mrs Catherine LM Rose (Corrigall Black)	14,203
Yvonne M Bell (Gillespie Gifford & Brown LLP)	12,885
Gladys L Grigor (Stewart & Watson)	11,150
Joan Hough (Sturrock, Armstrong & Thomson)	10,000
Other legacies of less than £10,000 (41)	69,948
	663,352

Over recent years, income from bequests from supporters and sympathisers, or through money in trust for the benefit of the Charity, is significant. In the period covered by the report, legacies amounted to 6% of total income. In the absence of directions to the contrary, legacies are used for the maintenance of the Charity's work generally throughout all of Scotland.

For the guidance of those who may desire to bequeath legacies to the Charity and to guard against the danger of any uncertainty and litigation arising, the form of bequest given below may be used but it is recommended that advice on making a Will and bequests to the Charity should be obtained from your solicitor.

FORM OF BEQUEST

I leave and bequeath to Royal Scottish Society for Prevention of Cruelty to Children, operating under the name of CHILDREN 1ST, the sum of

..... (sum to be inserted here in words)

to be paid free of all Inheritance Tax to the Treasurer for the time being of the said Charity, whose receipt or discharge for the same shall be sufficient.



CHILDREN 1ST Registered Office:
83 Whitehouse Loan Edinburgh EH9 1AT
Registered Scottish Charity No. SC016092

