

***ACTION FOR SICK CHILDREN SCOTLAND***

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

***ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS***

***YEAR ENDED 31 MARCH 2015***

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**Executive Committee:**  
Richard Olver (Chair)  
Jim Robinson (Vice Chair)  
Duncan McEachran (Treasurer)  
Mary Boyle  
Alison Closs  
Zoe Dunhill  
Gwen Garner  
Jane Holmes  
Una McFadyen

**Company Secretary:** Elizabeth May

**Registered Office:** 22 Laurie Street  
Edinburgh  
EH6 7AB

**Company Number:** SC100114

**Charity Number:** SC006016

**Bankers:** Royal Bank of Scotland  
2 Blenheim Place,  
Edinburgh

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

**ACTION FOR SICK CHILDREN SCOTLAND  
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2015**

The Directors have pleasure in presenting their annual report on the activities of Action for Sick Children Scotland (ASCS).

***Reference and Administrative Details:***

ASCS is a company limited by guarantee (company number: SC100114). The company was established under a Memorandum of Association which set out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the liability of each member is limited to £1. The company is allowed to dispense with the word "limited" in its title. The Company is recognised as a charity (Scottish Charity No SCO 06016). It has its registered office at 22 Laurie Street Edinburgh EH6 7AB.

***Structure, Governance and Management:***

ASCS is governed by Trustees who are Directors in terms of the Companies Act. The Directors of the company are also under the Company's Articles known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association one third of the Executive Committee retire from office at the AGM but are eligible for re-election for up to a maximum period of six consecutive years after which one year must elapse before they are eligible for re-election

The work of the charity focuses on the healthcare needs of children and young people and the Executive Committee ensures that the needs of this group are appropriately represented through the medical and childcare backgrounds of its members. The charity also seeks to recruit members with traditional business skills on to the committee. All committee members are familiar with the work of the charity and new members are invited to meet with representatives of the Executive Committee and staff in order to become familiar with the charity and its context.

***Organisation:***

Day to day management and operations are delegated to the National Co-ordinator, Elizabeth May, who is accountable through the line management structure to an Executive Committee made up of the Directors and other members co-opted by Executive Committee during the year. The Directors during the year and at the date of this report were:

Richard Olver (Chair)  
Jim Robinson (Vice Chair)  
Duncan McEachran (Treasurer)  
Frances Barbour (until June 2014)  
Mary Boyle (from October 2014)  
Alison Closs  
Zoe Dunhill  
Gwen Garner  
Jane Holmes (from December 2014)  
Una McFadyen

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.

***Risk Management:***

The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems are in place to mitigate our exposure to the major risks.

### ***Objectives and Activities:***

ASCS is the only charity in Scotland dedicated to representing, promoting and safeguarding the interests of all sick children and young people regardless of their illness or condition. Its core purpose is to influence the best health care outcomes for sick children, young people and their parents/carers in collaboration with families, statutory services, and other voluntary organisations. Its work in supporting children, young people and their families and representing their needs at times of illness reflects developments taking place in the delivery of health services for children and young people in Scotland.

Over the year, ASCS worked for improved standards of healthcare for all sick children and young people in Scotland by raising awareness and representing their needs and concerns, as well as those of their parents and carers, within Scottish Government healthcare committees, the NHS and other healthcare organisations in the statutory and voluntary sector. ASCS highlighted gaps in child health services and raised awareness of the healthcare rights of children and young people. Our EACH Child and Young Person's Health Matters' campaigning priorities drew on the findings of our most recent (2012-13) Parental Access and Family Facilities Survey of Scottish Children's Hospitals and District General Hospitals with paediatric and adolescent admissions. Priorities focused on facilities for young people in hospital (which was a key theme in our conference, 'Person Centred Healthcare for Children and Young People – Myth or Reality'). They included the right of the child to have their parent/carer with them on the day of surgery and ASCS engaged in dialogue with the Scottish Paediatric Anaesthetics Network over the presence of parent/carers during induction of anaesthesia and at recovery. ASCS also highlighted the right of children and young people to nutritious food in hospital drawing on feedback received from parental and NHS Board surveys. As a result we have been invited to become a member of the Scottish Government Paediatric Short Life Working Group reviewing the 'Food in Hospitals (Scotland) 2008' Guidance.

ASCS continued to contribute as a member of Scottish Government Working Groups. The Stakeholder Group reviewing the Guidance on Education of Children Absent from School through Ill-health (2001) was set up as a result of our campaign on the right to appropriate, equitable education at times of illness for all sick children and young people. The Administration of Medicines and Healthcare Procedures in Schools working group is currently reviewing the 2001 Guidance. Both Guidances are due to be published in 2015. At a policy level ASCS is a member of the Ministerial Advisory Committee of the Scottish Government for children and young people's health. Throughout the year we continued to highlight the importance of children and young people's healthcare rights in various NHS committees and working groups including Scotland's Patient Safety Paediatric Programme, Clinical Reference Group. The organisation continued to offer families opportunities to influence child health policies and delivery through its Family Participation Group.

Other work continued from previous years included:

- The Special Smiles dental project worked with additional support for learning schools using dental play resources developed for children and young people with complex and additional support needs. It extended to schools in Falkirk, East and West Dunbartonshire and supported schools in South and North Lanarkshire. Evaluation feedback from teachers, children and parents/carers shows that significant improvement in children's oral health understanding and practices and reduced dental anxiety.
- The Children and Young people in and leaving Care project delivered workshops to foster and kinship carers and feedback shows that these helped them to better support the health needs of children and young people in their care. A DVD on Health Issues for looked after children and young people aimed at foster carers and agencies involved in the care of the looked after child was also produced.
- Our Area Co-ordinator in NHS Greater Glasgow & Clyde represented the needs of sick children, young people and their families on a range of committees and working groups and provided practical support, information and advice to families caring for a sick child.

We were pleased to resume in January 2014 our work in NHS Tayside via our Area Officer who supports families caring for sick children in the area and raises awareness of their needs and concerns.

**Financial Review:**

In the year to 31 March 2015 the company had a gross income of £227,067 and expenditure of £204,595 (2014: £174,709 and £225,225 respectively). Funds under management were £135,693 (2014: £113,221).

The main funding source for the year was from the Scottish Government towards core costs via its Third Sector Early Intervention Fund Grant (Strand 1) and towards our Special Smiles dental project via the Third Sector Early Intervention Fund Grant (Strand 2); these Funds were administered by the BIG Fund (the non-lottery arm of the Big Lottery Fund). We are delighted that funding applications to the Third Sector Early Intervention Fund to extend our core and dental project work to March 2016 were successful. We are grateful for this funding and for all the other funders itemised elsewhere in this report and for their continuing support, which has enabled the charity to work on behalf of all sick children and young people.

**Reserves:**

It is the policy of the company to maintain unrestricted funds, which are the free reserves of the company, at an appropriate level. The Directors believe this to be between three and six months of operational expenditure. Based on the budgeted expenditure for the year ending 31 March 2016, the free reserves will fall within the target level.

**Plans for the Future:**

- In the year ahead, the company will continue to inform, promote and campaign on behalf of the needs of all sick children and young people within our healthcare system. Our campaigning activity over the year will focus on young people's services in hospital; nutritious food in hospital for children; parental access on the day of their child's operation; and mental health services for children and young people. The company will raise awareness through its networks of the imminent Guidances on Education for Children Absent from School through Ill-health and the Administration of Medicines and Health Procedures in School.
- The Special Smiles Dental Project will extend its work until March 2016 in Stirling and Clackmannanshire, and the Lothians. We hope to secure funding to enable the project to be extended into new local authority areas beyond March 2016.
- During the year ahead we plan to resume our work supporting children and young people with long term conditions to self manage their illness by working in close collaboration with the Royal Hospital for Sick Children (Edinburgh).
- The Children and Young People in and Leaving Care Project will continue to work on behalf of vulnerable groups, helping them and their carers to access healthcare at times of illness.
- The company will continue to offer practical support, advice and information to families with a sick child and will work in partnership with a range of statutory and voluntary agencies in the best interests of children, young people and families.

Over the year ahead ASCS will continue to work to the best of its ability to ensure that sick children, young people and their families get access to the support and care they need.

*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:

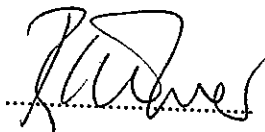
- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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.

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

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 2 July 2015 and signed on their behalf by:



R Olver, Director

22 Laurie Street  
Edinburgh, EH7 6AB

**Independent Examiner's Report to the Trustees of  
Action for Sick Children Scotland**

I report on the accounts for the year ended 31 March 2015 set out on pages 8 to 16.

**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.



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

2 July 2015



ACCOUNTS FOR BIRCH CHILDREN SCOTLAND  
**BALANCE SHEET**  
**AS AT 31 MARCH 2015**

Company Number: SC100114

	Note	31 March 2015		31 March 2014	
		£	£	£	£
<b>Tangible Fixed Assets</b>					
Office Equipment	4		375		750
<b>Current Assets:</b>					
Stock			-		-
Debtors & Prepayments	5	2,418		2,909	
Bank and Cash Balances		138,705		114,145	
		<u>141,123</u>		<u>117,054</u>	
<b>Current Liabilities:</b>					
Creditors due within 1 year:					
Creditors & Accruals	6	5,805		4,583	
Deferred Income	6	-		-	
		<u>5,805</u>		<u>4,583</u>	
Net Current Assets			135,318		112,471
Net Assets			<u>135,693</u>		<u>113,221</u>
<b>Represented by:</b>					
Restricted Funds	14	42,331		23,274	
Unrestricted funds	14	93,362		89,947	
Total Charity Funds			<u>135,693</u>		<u>113,221</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

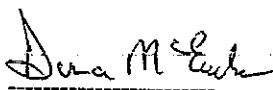
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 2 July 2015 and signed on their behalf by:



D McEachran, Director

The Notes on pages 10 to 16 form part of these accounts.

**ACTION FOR SICK CHILDREN SCOTLAND**  
**INCOME & EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2015**

	Note	Year ended 31 March 2015			Year ended
		Unrestricted Funds	Restricted Funds	Total	31 March 2014
		£	£	£	£
<b>Incoming Resources</b>					
Incoming resources from generated funds					
Voluntary Income		2,477	214,406	216,883	169,742
Activities for generating funds		8,769	92	8,861	3,676
Investment income		1,323	-	1,323	1,291
Incoming resources from charitable activities		-	-	-	-
Total Incoming Resources	2	12,569	214,498	227,067	174,709
<b>Resources Expended</b>					
Cost of Generating Funds					
Costs of generating voluntary income		34	8,909	8,943	8,817
Charitable Activities		8,859	173,934	182,793	204,687
Governance Costs		34	12,825	12,859	11,721
Total Resources Expended	11	8,927	195,668	204,595	225,225
Net income/(expenditure) before transfers		3,642	18,830	22,472	(50,516)
Transfers		(227)	227	-	-
Net Movement in funds		3,415	19,057	22,472	(50,516)
Total Funds brought forward		89,947	23,274	113,221	163,737
Total Funds carried forward	14	93,362	42,331	135,693	113,221

The Notes on pages 10 to 16 form part of these accounts.

**1- Accounting Policies:**

- a) **Basis of Accounting** - the financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.
- b) **Incoming Resources** - All incoming resources are 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:
- Voluntary income is received by way of grants, donations, gifts and legacies and is 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 recognized 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.
  - Incoming resources from charitable trading activity are accounted for when earned.
  - Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- c) **Resources Expended** - Expenditure is included on an accruals basis. The company is not registered for VAT thus expenditure is shown gross of irrecoverable VAT.
- Costs of generating funds comprise the costs associated with attracting voluntary income.
  - 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.
  - All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.
- d) **Equipment** costing over £500 is capitalised. It is stated at cost less depreciation. Depreciation is provided on a straight-line basis on the cost at 20% per annum.
- e) **Stock** is valued at the lower of cost and net realisable value.
- f) **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.
- 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**: These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or if they have been raised for a specific purpose.

**ACTION FOR SICK CHILDREN SCOTLAND**  
**NOTES TO THE ACCOUNTS (Cont.)**  
**YEAR ENDED 31 MARCH 2015**

**2 Incoming Resources**

	Unrestricted	2015 Restricted	Total	2014 Total
	£	£	£	£
Voluntary Income				
BBC Children in Need	-	-	-	12,351
NHS Greater Glasgow & Clyde Endowment Funds	-	7,000	7,000	7,000
Scottish Government	-	-	-	7,173
Third Sector Early Intervention Fund Grant	-	175,321	175,321	137,850
Adopt an Intern	-	2,085	2,085	-
Snowball Trust	-	3,000	3,000	3,000
The Binks Trust	1,000	-	1,000	1,000
DWP Access to Work	-	-	-	570
Alexander Moncur Trust	-	2,000	2,000	-
The Leng Trust	-	2,500	2,500	-
The Moffatt Charitable Trust	-	6,000	6,000	-
Widowers' Children's Trust	-	5,000	5,000	-
Hugh Fraser Foundation	-	5,000	5,000	-
Harold Merton Adams Trust	-	1,000	1,000	-
Aberbrothock Skea Trust	-	2,000	2,000	-
Grant Charitable Trust	-	2,000	2,000	-
RJ Larg Trust	-	1,500	1,500	-
Subscriptions	520	-	520	345
Other Donations	957	-	957	453
	-----	-----	-----	-----
	2,477	214,406	216,883	169,742
Activities for generating funds				
Fundraising Activities	2,375	-	2,375	2,307
Income from Sales/Talks	644	92	736	1,369
Conference Income	5,750	-	5,750	-
	-----	-----	-----	-----
	8,769	92	8,861	3,676
Investment Income				
Bank Interest Receivable	1,323	-	1,323	1,291
Incoming resources from charitable activities				
Other Income	-	-	-	-
	-----	-----	-----	-----
<b>Total Incoming Resources</b>	<b>12,569</b>	<b>214,498</b>	<b>227,067</b>	<b>174,709</b>
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**3- Taxation**

Action for Sick Children Scotland is accepted by H M Revenue and Customs as a charity. Accordingly no provision has been made for any taxation liability on surpluses.

**4 Tangible Fixed Assets**

	Office Equipment £	Total £
Cost		
At 1 April 2014	14,492	14,492
Additions	-	-
Disposal	-	-
	-----	-----
At 31 March 2015	<u>14,492</u>	<u>14,492</u>
Depreciation		
At 1 April 2014	13,742	13,742
Charge for the year	375	375
On Disposals	-	-
	-----	-----
At 31 March 2015	<u>14,117</u>	<u>14,117</u>
Net Book Value		
At 31 March 2015	<u>375</u>	<u>375</u>
At 31 March 2014	<u>750</u>	<u>750</u>

**5 Debtors**

	2015 £	2014 £
Prepayments	2,182	2,909
Accrued Income	236	-
	-----	-----
	<u>2,418</u>	<u>2,909</u>

**6 Creditors**

	2015 £	2014 £
Due within one year:		
PAYE & NIC	2,739	2,886
Other Creditors & Accruals	3,066	1,697
	-----	-----
	<u>5,805</u>	<u>4,583</u>

**ACTION FOR SICK CHILDREN SCOTLAND**  
**NOTES TO THE ACCOUNTS (Cont.)**  
**YEAR ENDED 31 MARCH 2015**

**7 Directors and Employees**

Directors received no remuneration (2014: Nil). Travelling expenses payments to directors totalled £1,482 to six directors (2014: £582 paid to six directors).

Staff Costs:

	2015	2014
	£	£
Salaries & Wages	119,405	123,752
National Insurance Contributions	7,018	9,699
Pension Contributions	6,517	7,540
Recruitment Costs	1,198	418
	-----	-----
	134,138	141,409
	-----	-----

The average number of employees, 3 full time, all others part-time:

Management and Administration	1	1
Project Officers	7.3	7.5

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

Pension contributions are in respect of employer contributions payable during the year. No contributions were outstanding at the year end.

**8 Remuneration of Independent Examiner/Auditor**

	2015	2014
	£	£
Independent examination	1,020	-
Audit services	-	1,080
	-----	-----

**9 Lease Commitments**

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

	2015	2014
	£	£
Lease expiring within 2-5 years	8,000	8,000
	-----	-----

**10 Support Costs**

Support costs are allocated between generating voluntary income, charitable activities and governance costs on the basis of estimated time spent on each activity. This is detailed in note 11.

**ACTION FOR SICK CHILDREN SCOTLAND**  
**NOTES TO THE ACCOUNTS (Cont.)**  
**YEAR ENDED 31 MARCH 2015**

**11 Resources Expended**

Expenses	Generating Voluntary Income	Cost of Charitable Activities	Governance Costs	2015 Total	2014 Total
	£	£	£	£	£
Staff Costs	6,650	119,972	7,463	134,085	143,309
Recruitment	-	1,198	-	1,198	418
Consultancy	-	485	-	485	240
Travel expenses	-	9,577	1,499	11,076	8,862
Printing & Publications	-	2,897	-	2,897	10,380
Subscriptions payable	-	1,378	-	1,378	1,062
Self Management Programme	-	-	-	-	466
Evaluation	-	2,916	-	2,916	5,621
LAAC Workstream Development	-	4,651	-	4,651	2,499
Events	-	431	-	431	1,249
Training Packs	-	333	-	333	525
Playbox Materials	-	16,086	-	16,086	14,639
Advertising & Publicity	-	1,351	571	1,922	3,616
Rent & Insurance	2,088	9,744	2,088	13,920	12,956
Telephone	205	955	205	1,365	1,673
Stationery & Postage	-	2,449	-	2,449	3,342
Computer & Equipment Costs	-	985	-	985	1,757
Fundraising Costs	-	-	-	-	-
Sundries	-	658	-	658	623
Repairs & Cleaning	-	1,272	-	1,272	994
Survey Costs	-	-	-	-	7,518
Training & Conferences	-	4,989	-	4,989	1,752
Auditors' Remuneration	-	-	-	-	1,080
Independent Examiner's Fee	-	-	1,020	1,020	-
Legal Costs	-	91	13	104	151
Depreciation of Equipment	-	375	-	375	493
	8,943	182,793	12,859	204,595	225,225

**12 Analysis of Net Assets**

	General Fund	Restricted Funds	2015 Total	2014 Total
	£	£	£	£
Fixed Assets	-	375	375	750
Bank & Cash Accounts	93,255	45,450	138,705	114,145
Sundry Debtors	107	2,311	2,418	2,909
Creditors & Accruals	-	(5,805)	(5,805)	(4,583)
	93,362	42,331	135,693	113,221

**ACTION FOR SICK CHILDREN SCOTLAND**  
**NOTES TO THE ACCOUNTS (Cont.)**  
**YEAR ENDED 31 MARCH 2015**

**13 Related Party Transactions**

There are no related party transactions in 2015 or 2014, and there is no ultimate controlling party.

**14 Movement in Funds**

Fund	At Start of Year £	Income £	Expenditure £	Transfers £	At End of Year £
Unrestricted funds-					
General Fund	89,947	11,988	3,085	(7,033)	91,817
Designated Funds					
Lothian/Central	-	581	5,842	6,806	1,545
	-----	-----	-----	-----	-----
	89,947	12,569	8,927	(227)	93,362
	-----	-----	-----	-----	-----
Restricted funds –					
Greater Glasgow & Clyde Project	5,763	7,000	8,275	-	4,488
Tayside Child Health Project	2,343	27,000	3,771	-	25,572
Playbox	2,002	-	-	-	2,002
Publications	2,480	92	-	-	2,572
Core & Development Costs	-	82,223	82,450	227	-
Snowball Trust	4,100	3,000	2,879	-	4,221
Special Smiles Dental Project	1,376	95,183	94,703	-	1,856
West Lothian Child Self Management Project	4,460	-	3,215	-	1,245
Capital Expenditure Fund	750	-	375	-	375
	-----	-----	-----	-----	-----
Total Restricted	23,274	214,498	195,668	227	42,331
	-----	-----	-----	-----	-----
Total Funds	113,221	227,067	204,595	-	135,693
	-----	-----	-----	-----	-----

**Transfers:**

Fund	Reason	Amount £	Total £
Core & Development	Deficit of funding met from unrestricted funds	227	
		-----	
Unrestricted	Balance per above		===== 227 =====



**15 Restricted & Designated Funds**

***Lothian/Central***

The organisation designated funding from unrestricted funds for the period July 2014 to February 2015 for work in Lothian and Central regions.

***Greater Glasgow & Clyde Project***

NHS Greater Glasgow & Clyde again contributed to the work of the Greater Glasgow & Clyde Project. This has been supplemented by various fundraising activities.

***Tayside Child Health Project***

ASCS's work in Tayside resumed in January 15 thanks to funding from the following: R J Larg Trust; Harold Merton Adams Trust; Alexander Moncur Trust; Grant Charitable Trust; Widowers' Children's Trust; Aberbrothock Skea Trust; Moffat Trust; and the Hugh Fraser Foundation.

***Playbox***

This relates to specific donations received for stocking and maintaining the playboxes.

***Publications***

This represents money earmarked for the cost of producing or updating publications.

***Core & Development Costs***

This funding from the Scottish Government's Third Sector Early Intervention Fund Grant assisted with core costs and development work around the healthcare needs and rights of children and young people in and leaving care for year under review.

***Snowball Trust***

This money has been provided to help with the funding of the National Co-ordinator post within the organisation.

***Special Smiles Dental Project***

Funding from the Scottish Government's Third Sector Early Intervention Fund Grant enabled the Project to continue working in South and North Lanarkshire and to extend its work in schools for children with complex and additional support needs in Falkirk, East and West Dunbartonshire.

***West Lothian Child Self Management Pilot Project***

This project developed and piloted activities for children aged 8-12 years with long term conditions with the aim of supporting them to learn to self manage their illness. The work concluded in May 2014. The project was supported during the previous two financial years by BBC Children in Need, Miss Agnes H Hunter's Charitable Trust, The Moffat Charitable Trust, The Robertson Trust and the Widower's Children's Home Trust.

***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 useful economic lives.