



Children's Hospice Association Scotland
Sharing the Caring

Annual Report and Accounts 2010-11



Children's Hospice Association Scotland

Annual Report and Accounts 2010-11

For the year ended 31 March 2011

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DIRECTORS' REPORT

The Directors have pleasure in presenting the Annual Report and Accounts of Children's Hospice Association Scotland (CHAS) for the year ended 31 March 2011. These are prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' published in 2005. For the purposes of charity law, the Directors are Trustees of the charity.

Directors

Professor Gordon C A Dickson (Chairperson)
Dr Mary Ray (Vice-Chairperson)
Tabitha K M Bell
Barry G Cameron
Rory R D Farrelly
Dr Peter W Fowlie
Susan H Green
Jack G Lyall
George M Reid
Ian M Thomson
Dr, The Hon. E Claire Walker
Kenneth W Wilson

Company Secretary Moira J McCaig

Registered Office

Canal Court, 42 Craiglockhart Avenue, Edinburgh
EH14 1LT

Chief Executive

Maria McGill (from 18 October 2010)
Marian Keogh (to 6 September 2010)

Senior Managers

Dr Patrick J Carragher, Medical Director
Libby Gold, Director of Care, Robin House
Babs Henderson, Director of CHAS at Home
Sue Hogg, Director of Care, Rachel House
Moira J McCaig, Director of Finance
and Administration
Roslyn Neely, Director of Fundraising
and Communications
Ros Scott, Director of Organisational Development

Solicitors

Brechin Tindal Oatts, 48 St Vincent Street,
Glasgow G2 5HS

Harper Macleod LLP, The Ca'd'oro, 45 Gordon Street,
Glasgow G1 3PE

Shepherd and Wedderburn LLP, 1 Exchange Crescent,
Conference Square, Edinburgh EH3 8UL

Investment Managers

Adam & Company Investment Management Limited,
22 Charlotte Square, Edinburgh EH2 4DF

Newton Investment Management Limited, 2 Festival
Square, Edinburgh EH3 9SU

Bankers

Bank of Scotland, The Mound, Edinburgh EH1 1YZ

Auditor

KPMG LLP, Saltire Court, 20 Castle Terrace, Edinburgh
EH1 2EG

STRUCTURE, GOVERNANCE AND MANAGEMENT

CHAS is a company limited by guarantee of £1 per member and has no share capital. It is registered in Scotland with company number SC136410 and is governed by its Memorandum and Articles of Association dated 28 February 1994.

CHAS is registered on the Scottish Charity Register under number SC019724. CHAS meets the definition of a charitable company for UK corporation tax purposes. Consequently, there is no liability to taxation on any of its income used for charitable purposes.

CHAS has one wholly owned subsidiary, CHAS Trading Limited, which operates gift and charity shops, a clothes collection partnership, and an online and mail order business.

Board of Directors

The Board of Directors is responsible for the overall management of CHAS. Directors are elected in accordance with the Articles of Association and are recruited for their skills and experience in areas relevant to the activities of CHAS. Profiles for Directors' roles cover business, legal, nursing, paediatric consultants, marketing / public relations, parents, estates, finance, and general practitioner backgrounds.

When Board positions become vacant, existing Directors and relevant professional organisations are asked to propose candidates who match the agreed profiles and the Corporate Governance Committee selects those who may be suitable. Prospective candidates are then approached by the Chairperson with the agreement of the Board and asked for their curriculum vitae before being invited to visit a hospice and be interviewed by a sub-group of the Corporate Governance Committee plus the Chief Executive.

DIRECTORS' REPORT *(Continued)*

Following appointment, each Director follows an induction process and is supplied with an information pack which sets out the aims and activities of CHAS and provides an explanation of their role as both a Director and a Trustee. A Board performance review process is in operation. Any Director appointed during the year must stand for re-election at the following Annual General Meeting.

Full Board meetings are held six times each year to review and agree matters of strategy and principle as well as review performance. At each meeting, a specific care item is discussed enabling Directors to increase their knowledge of the services CHAS provides in the context of UK children's palliative care developments.

Responsibility for key areas of activity and policy are delegated to four Committees in accordance with CHAS's Articles of Association and a Scheme of Delegation adopted by the Board. The Committees normally meet four times each year and minutes of meetings are presented at Board meetings.

Board Committees

The current membership and remit of the four Board Committees is set out below:

Clinical Governance Committee

Dr Mary Ray (Convenor)
Rory R D Farrelly
Dr Peter W Fowlie
Susan H Green
Dr, The Hon. E Claire Walker

In attendance:

Chief Executive
Medical Director
Directors of Care
Director of CHAS at Home

The Clinical Governance Committee is established to:

- provide strategic direction to the development of clinical governance within CHAS;
- ensure the views of children, young people and families are incorporated in all aspects of care development, delivery and review;
- ensure systems are in place to support the delivery of consistent and high standards of care; and
- ensure excellence in care is maintained through continuing professional development which includes education and training, clinical supervision, reflective practice and staff appraisal.

Finance and Audit Committee

Ian M Thomson (Convenor)
Tabitha K M Bell
George M Reid
Kenneth W Wilson

In attendance:

Chief Executive
Director of Finance and Administration
Director of Fundraising and Communications

The Finance and Audit Committee is responsible for ensuring that:

- robust financial governance and accountability exists throughout CHAS;
- CHAS is complying with all financial aspects of the law, relevant regulations, and best practice; and
- CHAS has appropriate controls over managing its assets and maximising its income.

Corporate Governance Committee

Professor Gordon C A Dickson (Convenor)
Tabitha K M Bell
Barry G Cameron
George M Reid

In attendance:

Chief Executive
Director of Organisational Development

The remit of the Corporate Governance Committee is to ensure that:

- a strategic overview is maintained of the direction and performance of the Board, its Committees and CHAS;
- key structures, policies and practices are in place to ensure effective management of risk, staff and volunteers; and
- CHAS is complying with all employment and corporate aspects of the law, relevant regulations, and best practice.

Planning and Development Committee

Jack G Lyall (Convenor)
Professor Gordon C A Dickson
Ian M Thomson
Kenneth W Wilson

In attendance:

Chief Executive
Director of Finance and Administration

DIRECTORS' REPORT *(Continued)*

The role of the Planning and Development Committee is to ensure that:

- major capital projects are managed to ensure the operational effectiveness of buildings and equipment; and
- CHAS operates its premises in accordance with statutory obligations and best practice in relation to property matters.

Executive Management

The day to day running of CHAS and the exercise of executive responsibilities are carried out by the Chief Executive and Senior Managers, all of whom attend meetings of the Board and of at least one Board Committee. The senior management roles are set out on page 1.

Risk Management

The Board is ultimately responsible for the management of risk with detailed review delegated to the Corporate Governance Committee. A Risk Management Plan is submitted to this Committee on a regular basis. This Plan is prepared by the Senior Managers and details risks facing CHAS, rates risks according to likelihood and impact, and records the controls in place and additional actions required to mitigate those risks. The Risk Management Plan is presented to the Board annually. The Directors are satisfied that systems are in place to address and mitigate exposure to major risks.

Similar to other charities in the care sector, the risk of a major clinical incident is always present. Consequently, control measures are in place across CHAS's care services to reduce the likelihood of such an incident, including policies and procedures alongside effective recruitment, training and professional development. Details of these measures are reported to and reviewed by the Clinical Governance Committee.

AIMS AND OBJECTIVES

CHAS provides the only hospice services in Scotland for children and young people with life-shortening conditions. A children's hospice offers professional care, practical help and emotional support to the whole family usually from the day of acceptance, to the death of their child, and beyond. No two families are the same and CHAS has the flexibility to respond to the individual needs of family members.

Rachel House in Kinross, Scotland's first children's hospice, opened in 1996 and Robin House in Balloch opened in 2005. Both hospices are purpose-built and each can provide ongoing support for up to 200 families across Scotland each year. CHAS also provides a home care service, called CHAS at Home, with teams based in both hospices and the North of Scotland. The service offers care to families in their own homes when they need it most.

At any one time, Rachel House and Robin House can each accommodate eight children or young people and their families. CHAS services are free to families who need them and are funded mainly through the huge generosity of many supporters who help CHAS to raise the funds needed each year to provide these vital hospice services.

STRATEGY AND FUTURE DEVELOPMENT

The year ended 31 March 2011 represented the final phase in the CHAS Key Strategy Document 2007–2011. The five key strategic areas of this Strategy Document were as follows:

- CHAS Model of Palliative Care: Service Delivery and Development;
- Excellence in Care Services through rigorous Clinical Governance;
- Excellence in Organisational Management and Development;
- Strategic Relationships; and
- Sustainable Support.

Progress in these areas during 2010-11 included the following:

- The number of families for whom CHAS cares continued to increase and the hospices were operating at target capacity for most of the year meaning that care was provided to as many families as possible when needed most.
- CHAS at Home continued to develop and has firm plans in place to introduce a new team in Aberdeen during autumn 2011.
- The research project 'to record the symptom profile and experience of children with rare life-limiting conditions: perspectives of their families and key health professionals' was completed by the University of Stirling Cancer Care Research Centre.
- CHAS hosted a seminar on the issues surrounding care for young adults with a life-shortening condition transitioning into adult services. The seminar was attended by health and social care professionals from across Scotland and invited debate on the various issues.

DIRECTORS' REPORT *(Continued)*

- A scoping exercise to review the management and use of medications across CHAS care services was commissioned and will report during 2011.
- CHAS achieved the first stage accreditation of Committed to Excellence as part of European Framework for Quality Management (EFQM).
- A three year funding arrangement with Scottish NHS Boards was agreed and relationship building with Local Authorities continued.
- Strategic partnerships in the wider world of paediatric palliative care across Scotland, the rest of the UK and internationally were further developed.
- Excellent fundraising efforts ensured that income for 2010-11 covered the running costs of CHAS for the year and preserved the reserves position. In recognition of the challenges faced in maintaining these high income levels, a long term fundraising strategy has been developed with the aim of increasing voluntary income in line with operating costs over the next five years.

CHAS Plan 2011-2016

The CHAS Plan 2011-2016 sets out the aspirations for the development of CHAS over the next five years and beyond. It was developed in consultation with families, young adults, staff, and volunteers and is in line with national policy. The full Plan is available as a separate publication on our website, but the information provided below is a summary of its key elements.

Core Value, Vision and Purpose of CHAS

Caring for children, young people and their families is at the heart of all that we do. Our vision is that children and young people in Scotland will have access to palliative care when and where they need it. We will achieve this by being passionate about:

- Delivering high quality palliative care and support to children, young people and their families.
- Working with children, young people, families and those closest to them to ensure that care is right for everyone, every time.
- Having appropriately skilled teams who are able to work in a range of care settings.
- Ensuring CHAS has the necessary funds to support services for the long term.
- Using our influence, expertise and connections to shape the development of palliative care provision across Scotland.

The specific objectives for 2011-2016 are organised into three strategic themes as follows:

Care

We will continue to develop CHAS's model of palliative care to support children, young people and their families in a way that offers them genuine choices in an ever changing world. We will further develop services to ensure we are able to reach more children and young people who need us, wherever they live in Scotland.

Support

To support the delivery of the best possible care to children, young people and their families, CHAS needs teams of highly skilled and motivated staff and volunteers, a sound organisational structure, adequate resources, and to be financially secure.

Connections

CHAS will be at the forefront of children and young people's palliative care in Scotland, and we recognise that the connections we make with others are vital to the successful delivery of this care.

Progress against the Plan will be reviewed on a regular basis by Senior Managers and the Board.

ACTIVITIES AND PERFORMANCE

During the year ended 31 March 2011, staff and volunteers continued to work hard in challenging economic times to raise record amounts of income to fund the provision of vital care services for children, young people and families. A review of the highlights of 2010-11 is set out below.

The past year saw changes in the Senior Management of CHAS. Chief Executive, Marian Keogh, retired after a busy four years leading CHAS through the Key Strategy Document 2007-2011. Andrea Cail, Director of Service Development, moved on to take the helm at a children's hospice in the north of England just as she was recognised with an international award for her contribution to the development of children's hospices in Scotland and more widely in the UK. The new CHAS Chief Executive, Maria McGill, joined CHAS after six years as Chief Executive at Highland Hospice and brings with her a wealth of experience and involvement in palliative care in Scotland.

DIRECTORS' REPORT *(Continued)*

Care Services

CHAS continued to provide palliative care with specialist support tailored to meet the particular needs of individual children, young people and their families across Scotland. A total of 291 children and young people accessed the service during 2010-11; of these, 29 died and a further eight were discharged as the service was no longer required by the family. During the year, 4,065 bed nights were used by children and young people across the two hospices in addition to 4,445 bed nights used by parents and siblings. At 31 March 2011, 254 children or young people and their families were using CHAS services.

Service Development and Delivery

Early in 2010, three part-time doctors were recruited to support the Medical Director in the provision of increasingly specialist medical care in the hospices and as part of the move towards a sustainable model of medical cover. This medical team is now well established within the hospices which continue to receive an increasing number of babies, children and young people requiring specialised and technical medical interventions.

CHAS takes a holistic approach to care and provides support to the whole family. Activities are an important and integral part of this care and support for children, young people and their siblings and also provide the opportunity for families to share special experiences and build memories. During the last year, children and young people have enjoyed various activities in and out of the hospices such as visits from musicians and magicians, theatre or shopping trips, attendance at sporting and other events, even taking part in a fashion show.

Following the introduction of the Bereavement Care Pathway, an online training module was developed for all CHAS staff to raise awareness of the issues of grief, loss and bereavement and their impact on staff and families. This demonstrates CHAS's genuine commitment to families through this very difficult time.

Some 85 of the children and young people supported by CHAS are aged 16 and over. There is a significant programme of support in CHAS for young adults already in place and many developments across a range of areas in relation to the care of this group have been undertaken during the past year. In September 2010, CHAS held a seminar entitled 'Transition and Caring for Young Adults: Are you part of the solution?'. The purpose was to bring together stakeholders from across Scotland to raise the profile of the issues which affect young adults with a life-limiting condition and to challenge health and social care providers to join CHAS in taking action to develop and improve care for this group.

Discussions with potential partner organisations resulted in a successful weekend for a group of young adults, supported by staff from both organisations. In addition, CHAS embarked on the development of a specific area for young adults in Rachel House, which is due to be completed in the latter part of 2011. Members of the CHAS Young Adult Council have been closely involved with the planning and design of this dedicated space.

Excellence in Care Services

Excellence in the care provided by CHAS remains a key priority. Until 31 March 2011, CHAS's services were registered with the Scottish Commission for the Regulation of Care and annual inspections at each of the three services yielded overall scores of 'very good'. From 1 April 2011, registration and inspection of CHAS services transferred to Social Care and Social Work Improvement Scotland (SCSWIS) and Healthcare Improvement Scotland (HIS).

Specialist learning and development activities for care staff continued during 2010-11. Demonstrating CHAS's commitment to the delivery of safe and effective care, practice development champions were identified in each hospice. As part of an ongoing strategy to raise confidence and competence levels and in recognition of the increasingly complex care required, a specific programme of ventilation training was provided in both hospices.

2010-11 saw the completion of the University of Stirling Cancer Care Research Centre's study commissioned by CHAS examining the symptom profile and experience of children with rare life-limiting conditions from the perspective of their families and key health professionals. The 18 month study involved families from across the UK and the results will be disseminated in many different ways during the coming months. Implications from the research are already being incorporated into the care provided by CHAS and will also influence CHAS strategic planning.

CHAS undertakes a continuous programme of audit as part of an ongoing commitment to quality assurance and excellence in care. During 2010-11, a study was carried out to explore the effectiveness of support currently offered to siblings, what additional support they felt they needed, and the ways in which support could be developed. The results were presented at the ACT (Association for Children's Palliative Care) and Children's Hospices UK conference in June 2010 where it was highly commended as an excellent example of how important it was to engage with siblings and consider their needs.

DIRECTORS' REPORT *(Continued)*

Strategic Relationships

Developing relationships in the palliative care sector throughout Scotland and the UK continues to be a key strategic area for CHAS. During 2010-11, various Senior Managers were involved in a number of organisations in the following roles:

- trustee of Children's Hospices UK;
- chair of the Scottish Children and Young People's Palliative Care Network;
- member of the National Advisory Group for 'Living and Dying Well: Building on Progress';
- member of the Scottish Children's and Young People's Palliative Care Executive (SCYPPEX);
- member of the Managed Clinical Network for Children with Exceptional Health Care Needs;
- member of the ACT Policy and Practice Committee; and
- member of the steering group for the Consultant Nurse posts in Palliative Care for Children and Young People.

In addition, the Medical Director has been involved in the development and roll out of the national resuscitation policy known as Children and Young People Acute Deterioration Management (CYPADM). This policy is currently being implemented in all Scottish NHS Boards.

Supporting Care Services

Various teams across CHAS support the provision of care services. Essential functions such as fundraising, marketing, public relations, human resources, voluntary services, finance, property management, and IT are based at locations other than the hospices to allow children, young people and families as much privacy as possible. Activities in these areas during the year ended 31 March 2011 are described in more detail below.

Fundraising and Communications

Fundraising at CHAS is organised across four regional fundraising teams based in Glasgow, Edinburgh, Kinross and Aberdeen. CHAS raises a significant proportion of its voluntary income through fundraising activities in the community involving individuals and companies, as well as from trust applications and legacies.

In addition, CHAS Trading raises funds through a clothes collection partnership, a gift shop and two charity shops in Kinross, a temporary charity shop in Dunfermline, and mail order and online sales.

Fundraising and CHAS Trading form part of the CHAS Fundraising and Communications team which is also responsible for marketing, public relations, national corporate partnerships, events and the relationship management of key stakeholders.

Despite the continuing challenging economic environment, there were many highlights in the year ended 31 March 2011. Indeed, 2010-11 improved on the previous year's results to become the most successful income year ever for both voluntary income and retail operations. Individuals sending in regular donations and fundraising in local communities remain the main sources of income for CHAS. Bucket shakes, collecting cans and sponsored events are every bit as important to CHAS as major partnerships.

CHAS benefited from a large number of corporate charity partnerships including Balhousie Care Homes, Kenmore Hotel, Auchrannie Spa Resort, Scotrail, Porsche and Royal Bank of Scotland. Many of these partnerships have run over a number of years and CHAS is extremely grateful for the continued support of all corporate supporters.

CHAS Trading enjoyed a very successful year. The partnership with clothes collection company, Clothes Aid, has now contributed over £200,000 to CHAS. CHAS Trading also continued to run a temporary unit, gifted free of charge by the Kingsgate Centre in Dunfermline, with much success. The team also enjoyed having a stall at T in the Park for the first time, with hats and accessories selling out.

CHAS's partnership with Real Radio was secured for another three years which led to further support from Frankie & Benny's, the official restaurant partner of 'Bring a £1 to Work Day'. This year CHAS was also delighted to secure a media partnership with the Scottish Sun. The Miss Scotland Tiara Appeal aims to raise £100,000 for a young adult space at Rachel House. Northsound in Aberdeen also ran a series of adverts for CHAS highlighting the arrival of CHAS at Home in Aberdeen later in the year.

Awareness of CHAS was also boosted by over 2,000 pieces of press coverage during the year. CHAS Facebook site is proving a positive way of engaging with supporters and users of CHAS services. Now with over 5,000 fans, the site continues to promote the work of CHAS as well as highlight fundraising initiatives. CHAS is also now on Twitter with over 300 followers. The CHAS website receives an average 5,500 unique visits each month and a bi-annual newsletter is sent to all supporters.

DIRECTORS' REPORT *(Continued)*

Throughout all of this, the volunteer team remains vital to the success of fundraising and awareness raising. There are over 600 volunteers in the CHAS fundraising team from across Scotland undertaking a variety of roles. They attended in excess of 800 speaking engagements across the country and gave tens of thousands of hours at events and in fundraising offices and shops.

Organisational Development

CHAS has a long history of successful volunteer involvement and is proud to have the support of 820 volunteers who are involved in almost every area of work. In 2010-11, these volunteers donated a total of 78,500 hours of time which management estimates to have an economic value in the region of £1.29 million. This very significant contribution in terms of time, commitment and skills enables CHAS to enhance and extend the support offered to children, young people and families.

New areas in volunteering in CHAS include the development of befriending for young people who use Robin House, and volunteers supporting the care team with putting children to bed in the evenings. The young volunteering programme in Rachel House continues to go from strength to strength and a new role is being developed within the family support team.

CHAS has seen a drop in the number of volunteers during the last year as some who had been inactive volunteers for some time became supporters instead.

In addition, changes to volunteering in fundraising have resulted in a move away from the development of new Friends of CHAS groups. Despite this, CHAS continues to be successful in attracting significant interest from individuals and companies wishing to volunteer and new roles and opportunities are continually in development. With 228 staff currently (201 full-time equivalents), CHAS remains fully committed to attracting and retaining the highest calibre of staff and to ensuring effective support and professional development opportunities throughout their time in the organisation.

During 2010-11, significant work was undertaken to develop learning and development activities further in CHAS. These are critical to delivering a safe and effective service as well as the development and retention of skilled and efficient staff. Following a successful pilot, a training programme for managers was rolled out throughout CHAS. In addition, an in-house training programme continued to develop in response to identified needs of staff, including a continued focus on practice development within the hospices.

2010-11 saw CHAS achieve 'Committed to Excellence', the first stage of the EFQM quality model with Quality Scotland. This process was an excellent opportunity to embed a culture of continuous improvement throughout the organisation.

FINANCIAL REVIEW

The Consolidated Statement of Financial Activities for the year ended 31 March 2011 shows net incoming resources before investment and actuarial gains of £213,000 compared with net outgoing resources of £311,000 for the previous year. Significant investment and actuarial gains resulted in total funds at the end of the financial year increasing by £2.72 million to £44.45 million.

Total incoming resources of £9.13 million represents the highest annual income recorded by CHAS to date. This was achieved despite a challenging economic environment and can be mainly attributed to exceptional legacy income. Total expenditure also increased, in line with inflation and additional services being provided by CHAS. Further recoveries in investment and pension valuations mean that CHAS can continue to operate and develop from a strong financial position. Further details of the results for the financial year are provided below as well as in the Notes to the Accounts.

Voluntary income and activities for generating funds

The continued generosity of CHAS's supporters coupled with hard work by the fundraising team resulted in voluntary income for the year ended 31 March 2011 increasing by 11% to total £6.64 million compared with £5.96 million for 2009-10. Income from gifts, donations and community fundraising increased slightly to £3.86 million for 2010-11 and legacy income reached a new high of £2.78 million.

Shop sales and other trading activities raised £518,000 for 2010-11 compared with £485,000 for the previous year, reflecting the continued contribution from a clothes collection partnership.

Investment income

Despite historically low deposit interest rates, investment income recovered in 2010-11 to total £959,000 compared with £900,000 generated in 2009-10. Meanwhile, investment valuations increased during the year as described in more detail below.

DIRECTORS' REPORT *(Continued)*

Statutory funding and grant income

Statutory funding and grant income for the year ended 31 March 2011 fell slightly to £1.01 million compared with £1.02 million for 2009-10. CHAS was able to secure a higher contribution towards hospice running costs from Scottish NHS Boards whereas funding from Scottish Local Authorities proved more challenging. A relatively small amount of funding was received from the Scottish Government towards the cost of running the CHAS at Home service.

Costs of generating voluntary income and trading

Costs of generating voluntary income increased from £1.08 million to £1.13 million for the year ended 31 March 2011. Despite this increase, the ratio of the costs of generating voluntary income to total voluntary income fell from 18% to 17% for 2010-11. In addition to trading income increasing in the year, margins also increased as trading costs reduced in 2010-11.

Charitable activities

With a whole year of Robin House operating at full capacity and the CHAS at Home team up to full complement, plus the costs of the research project offset by one-off pension adjustments, total costs of delivering CHAS care services increased from £6.97 million to £7.12 million for 2010-11.

Support costs, which are allocated between charitable activities, costs of generating voluntary income and trading on the basis of staff numbers, were almost unchanged at £1.32 million for the year ended 31 March 2011, mainly as a result of careful cost management.

Investments and investment policy

Investments as at 31 March 2011 totalled £28.79 million compared with £27.39 million as at 31 March 2010. Total cash at bank and in hand as at 31 March 2011 amounted to £3.49 million compared with £3.26 million held at the previous year end; any funds held by CHAS in excess of working capital are invested on a fixed deposit basis.

Following the recovery of global financial markets during 2009-10, stock markets continued to perform strongly during 2010-11 resulting in further unrealised gains on CHAS's investment portfolios of £2.04 million for the year ended 31 March 2011. These gains were partly offset by realised losses of £124,000 on the disposal of investments (based on market values as at 31 March 2010).

Adam & Company Investment Management Limited ('Adam') and Newton Investment Management Limited ('Newton') invest funds in long term portfolios on behalf of CHAS. No investment is permitted in derivatives, nor direct investments in companies involved in tobacco or the exploitation of children, nor in investments that are not readily realisable. The Finance and Audit Committee agrees terms of reference with the investment managers and regularly monitors portfolio performance.

During 2010-11, both portfolios continued to be managed to provide returns balanced between capital growth and income generation within a medium risk profile. When cash deposits held by CHAS are combined with invested funds, the overall risk profile is classified as low to medium. This investment approach reflects CHAS's ability to raise voluntary and other income whilst meeting its current obligations, combined with the aim for longer term capital growth.

Performance is measured on a total return basis for each portfolio. From 1 April 2010, the portfolios were judged against a Gross Fund Total Return benchmark of 50% FTSE All Share, 20% FTSE World Ex UK, 25% Gilts All Stocks and 5% Cash. During 2010-11, each portfolio outperformed against this benchmark.

Unrestricted funds and reserves policy

Total unrestricted funds as at 31 March 2011 amounted to £44.35 million compared with £41.65 million as at 31 March 2010. Some £11.87 million related to fixed assets, leaving £32.48 million of free reserves which the Directors have designated for future operating costs. Details of reserves are set out in the Notes to the Accounts.

The Directors consider this level of free reserves to be prudent if CHAS is to secure its medium and long term strategy. Furthermore, CHAS has always adopted a policy of creating and retaining free reserves to protect it against any future decline in income generated or funds held which could prevent it from fulfilling the long term commitment it has made to provide care services in Scotland to children, young people and families for however long they need or want these services. This policy recognises that many of the children will be diagnosed at a young age but decline in health over many years and often into young adulthood.

The Finance and Audit Committee reviews the level of free reserves by considering risks associated with various income streams, expenditure plans and other balance sheet items including CHAS's pension commitments. The risks include the likelihood of downturns in the various income streams, over-dependence on any single source of income, the inability to downsize any of the operations or realise any of the operating assets, and a potential significant fall in the value of the investment portfolio.

DIRECTORS' REPORT *(Continued)*

In light of this analysis, the Directors aim to maintain reserves of at least two years of total resources expended. This policy is reviewed and adjusted annually as appropriate.

STATEMENT OF RESPONSIBILITIES OF THE DIRECTORS OF CHILDREN'S HOSPICE ASSOCIATION SCOTLAND IN RESPECT OF THE DIRECTORS' REPORT AND THE ACCOUNTS

The Directors are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and regulations.

Company law requires the Directors to prepare accounts for each financial year. Under that law they are required to prepare the group and charitable company accounts in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

Under company law the Directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the group and charitable company and of the group's excess of income over expenditure for that period. In preparing each of the group and charitable company accounts, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the group and the charitable company will continue its activities.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its accounts comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and to prevent and detect fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK, governing the preparation and dissemination of accounts, may differ from legislation in other jurisdictions.

DISCLOSURE OF INFORMATION TO AUDITOR

The Directors who held office at the date of approval of this Directors' Report confirm that, so far as they are each aware, there is no relevant audit information of which the charitable company's auditor is unaware; and each Director has taken all the steps that they ought to have taken as a Director to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

AUDITOR

In the interests of good governance, the Directors undertook a competitive audit tender process during the financial year. The result of this process was the re-appointment of KPMG LLP as auditor of CHAS and CHAS Trading Limited. Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be re-appointed and KPMG LLP will therefore continue in office.

ACKNOWLEDGEMENT

CHAS is fortunate in its strengths, inspired by the challenges and opportunities for the future, and aims to continue providing services to children, young people and their families to a standard which the people of Scotland can be proud to support.

On behalf of the Board, I would like to extend a huge thank you to all the staff and volunteers who work with and for CHAS. I would also take this opportunity to thank the thousands of people who continue to contribute towards the costs of running CHAS services; I am humbled by such unstinting generosity. Without all their support, CHAS would not be able to carry out its vital work.

By order of the Board

Professor Gordon C A Dickson, Chairperson
27 June 2011



KPMG LLP

Saltire Court
20 Castle Terrace
Edinburgh
EH1 2EG

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF CHILDREN'S HOSPICE ASSOCIATION SCOTLAND

We have audited the accounts of Children's Hospice Association Scotland for the year ended 31 March 2011 set out on pages 12 to 28. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's Directors, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its directors as a body, for our audit work, for this report or for the opinions we have formed.

Respective responsibilities of Directors and auditor

As explained more fully in the Statement of Directors' Responsibilities set out on page 9, the Directors (who are also the Trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts. Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK 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 accounts

A description of the scope of an audit of accounts is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2011 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Opinion on other matter prescribed by the
Companies Act 2006**

In our opinion the information in the Directors' Report for the financial year for which the accounts are prepared is consistent with the accounts.

**Matters on which we are required to report by
exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company accounts are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**DJ Watt (Senior Statutory Auditor)
for and on behalf of KPMG LLP, Statutory Auditor**

Chartered Accountants

*KPMG LLP is eligible to act as an auditor in terms of
section 1212 of the Companies Act 2006*

11 July 2011

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an income and expenditure account)

for the year ended 31 March 2011

| | Note | Unrestricted Funds £000 | Restricted Funds £000 | Totals 2011 £000 | Totals 2010 £000 |
|---|------|-------------------------------|-----------------------------|------------------------|------------------------|
| Incoming resources | | | | | |
| Incoming resources from generated funds: | | | | | |
| <i>Voluntary income:</i> | | | | | |
| Gifts, donations and community fundraising | | 3,398 | 458 | 3,856 | 3,802 |
| Legacies | | 1,960 | 824 | 2,784 | 2,162 |
| <i>Activities for generating funds:</i> | | | | | |
| Shop sales and other trading | 3 | 518 | - | 518 | 485 |
| <i>Investment income:</i> | | | | | |
| Income from investments | | 866 | - | 866 | 810 |
| Interest receivable | | 25 | - | 25 | 66 |
| Other income | | 68 | - | 68 | 24 |
| Incoming resources from charitable activities: | | | | | |
| Statutory funding and grant income | 2 | - | 1,009 | 1,009 | 1,019 |
| Total incoming resources | | 6,835 | 2,291 | 9,126 | 8,368 |
| Resources expended | | | | | |
| Cost of generating funds: | | | | | |
| <i>Costs of generating voluntary income</i> | | | | | |
| | | (1,128) | - | (1,128) | (1,078) |
| <i>Fundraising trading - cost of goods sold and other costs:</i> | | | | | |
| Shop sales and other trading costs | | (346) | - | (346) | (350) |
| <i>Investment management costs</i> | | | | | |
| | | (111) | - | (111) | (95) |
| Charitable activities | | (4,841) | (2,279) | (7,120) | (6,965) |
| Governance costs | | (208) | - | (208) | (191) |
| Total resources expended | 4 | (6,634) | (2,279) | (8,913) | (8,679) |
| Net incoming/(outgoing) resources before other recognised gains and losses | 7 | 201 | 12 | 213 | (311) |
| Other recognised (losses)/gains | | | | | |
| Net (losses)/gains on investments | | (124) | - | (124) | 289 |
| | | - realised | | | |
| | 9 | 2,040 | - | 2,040 | 6,571 |
| | | - unrealised | | | |
| Actuarial gains/(losses) on defined benefit pension scheme | 14 | 587 | - | 587 | (1,395) |
| Net movement in funds | | 2,704 | 12 | 2,716 | 5,154 |
| Reconciliation of funds | | | | | |
| Funds brought forward | 12 | 41,648 | 86 | 41,734 | 36,580 |
| Funds carried forward | 12 | 44,352 | 98 | 44,450 | 41,734 |

All the above results are derived from continuing activities. All gains and losses recognised in the year are included above. The net gain for the year for Companies Act purposes comprises the net incoming resources for the year less the realised losses on investments and was £89,000. All of the net income arises in the Charity.

As permitted by section 408 of the Companies Act 2006, a statement of financial activities for the charitable company is not presented. Net incoming resources dealt with in the accounts of the charitable company for the year ended 31 March 2011 amounted to £215,000 (2010-net outgoing resources £310,000).

BALANCE SHEETS
as at 31 March 2011

| | | Group | | Company | |
|--|------|---------------|--------------|---------------|--------------|
| | Note | 2011 £000 | 2010 £000 | 2011 £000 | 2010 £000 |
| Fixed assets | | | | | |
| Tangible assets | 8 | 11,867 | 12,166 | 11,897 | 12,205 |
| Investments | 9 | 28,791 | 27,393 | 28,791 | 27,393 |
| Investment in subsidiary | 15 | - | - | - | - |
| | | 40,658 | 39,559 | 40,688 | 39,598 |
| Current assets | | | | | |
| Stock | | 52 | 44 | - | - |
| Debtors | 10 | 468 | 369 | 612 | 445 |
| Cash at bank and in hand | | 3,495 | 3,257 | 3,488 | 3,234 |
| | | 4,015 | 3,670 | 4,100 | 3,679 |
| Creditors | | | | | |
| Amounts falling due within one year | 11 | (661) | (670) | (731) | (673) |
| Net current assets | | 3,354 | 3,000 | 3,369 | 3,006 |
| Net assets excluding pension surplus/(deficit) | | 44,012 | 42,559 | 44,057 | 42,604 |
| Defined benefit pension scheme surplus/(deficit) | 14 | 438 | (825) | 438 | (825) |
| Net assets including pension surplus/(deficit) | | 44,450 | 41,734 | 44,495 | 41,779 |
| The funds of the charity: | | | | | |
| Restricted income funds | 12 | 98 | 86 | 98 | 86 |
| Unrestricted funds | | | | | |
| General funds | | - | - | - | - |
| Designated funds | | 43,914 | 42,473 | 43,959 | 42,518 |
| Unrestricted income funds excluding pension reserve | | 43,914 | 42,473 | 43,959 | 42,518 |
| Pension reserve | 14 | 438 | (825) | 438 | (825) |
| Total unrestricted funds | 12 | 44,352 | 41,648 | 44,397 | 41,693 |
| Total funds | 12 | 44,450 | 41,734 | 44,495 | 41,779 |

Approved by the Directors on 27 June 2011

Professor Gordon C A Dickson, Chairperson

The notes on pages 15 to 28 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 March 2011

| | 2011 £000 | 2010 £000 |
|---|--------------|----------------|
| Net cash outflow from operating activities (i) | (826) | (1,007) |
| Returns on investments and servicing of finance | | |
| Income from investments | 866 | 810 |
| Interest received | 22 | 162 |
| | <hr/> | <hr/> |
| Net cash inflow from returns on investments and servicing of finance | 888 | 972 |
| Capital expenditure and financial investment | | |
| Payments to acquire tangible fixed assets | (466) | (549) |
| Investments purchased | (7,398) | (10,267) |
| Investments disposed | 8,040 | 7,719 |
| | <hr/> | <hr/> |
| Net cash inflow/(outflow) from investing activities | 176 | (3,097) |
| | <hr/> | <hr/> |
| Increase/(decrease) in cash and cash equivalents (ii) | 238 | (3,132) |
| | <hr/> <hr/> | <hr/> <hr/> |

(i) Reconciliation of net outgoing resources to the net cash outflow from operating activities

| | 2011 £000 | 2010 £000 |
|--|--------------|----------------|
| Net incoming/(outgoing) resources for the year | 213 | (311) |
| Depreciation charge | 429 | 449 |
| Pension surplus/liability movement | (1,263) | 1,119 |
| Actuarial gains/(losses) on defined benefit pension scheme | 587 | (1,395) |
| Loss on disposal of tangible fixed assets | - | 135 |
| Interest receivable and investment income | (891) | (876) |
| (Increase)/decrease in stock | (8) | 2 |
| Decrease/(increase) in debtors | 150 | (22) |
| Decrease in creditors | (43) | (108) |
| | <hr/> | <hr/> |
| Net cash outflow from operating activities | (826) | (1,007) |
| | <hr/> <hr/> | <hr/> <hr/> |

(ii) Analysis of net funds

| | 2011 £000 | 2010 £000 |
|------------------------------------|--------------|--------------|
| Cash balances at beginning of year | 3,257 | 6,389 |
| Increase/(decrease) in the year | 238 | (3,132) |
| | <hr/> | <hr/> |
| Cash balances at end of year | 3,495 | 3,257 |
| | <hr/> <hr/> | <hr/> <hr/> |

NOTES TO THE ACCOUNTS

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material to the accounts.

(a) Basis of preparation

The accounts have been prepared under the historical cost convention, with the exception of investments which are included at market value. The accounts have been prepared in accordance with the Companies Act 2006, the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' published in February 2005, and applicable accounting standards.

The statement of financial activities ('SOFA') and balance sheet consolidate the accounts of Children's Hospice Association Scotland ('the Charity') and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has availed itself of the provisions of Companies Act 2006 and adapted the statutory formats to reflect the special nature of the Charity's activities. No separate SOFA has been presented for the Charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 304 of the SORP.

(b) Company status

The Charity is a company limited by guarantee and is registered as a Scottish charity with the Office of the Scottish Charity Regulator under number SC019724.

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

(c) Fund accounting

Unrestricted funds are either general or designated. General funds are available for use at the discretion of the Directors in furtherance of the general objectives of the Charity and which have not been designated for another purpose. Designated funds are those set aside for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are those to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the accounts where material. Transfers are made between funds on a periodic basis.

(d) Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Legacy income is recognised only when there is sufficient evidence of each individual case to provide the necessary certainty that the legacy will be received and the value of the incoming resources can be measured with sufficient reliability.

Income from shop sales is recognised at the point of sale, which is generally on the receipt of cash. All profits earned by the subsidiary company in the year are paid to the Charity by deed of covenant.

(e) Gifts in kind

Assets given for use by the Charity are included in income when receivable at a reasonable estimate of their value to the Charity. No monetary value is attributed to human resource secondments to the Charity or to services donated by volunteers.

(f) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Costs of generating funds include the costs incurred in generating voluntary income, fundraising trading costs and investment management costs. These costs are regarded as necessary to generate funds that are needed to finance charitable activities. Charitable activities expenditure enables the Charity to meet its charitable aims and objectives. Governance costs are associated with the strategic planning and management of the Charity and reflect an element of the costs of the office of the Chief Executive and members of senior management. They also include professional advice for the Directors, audit fees and Directors' expenses. Support costs are those which enable fundraising and charitable activities to be undertaken. Notes 4 and 5 give further information on what support costs include and the basis of apportionment to cost categories.

NOTES TO THE ACCOUNTS *(Continued)*

1 Accounting policies *(continued)*

(g) Value Added Tax

The Charity is not registered for Value Added Tax and accordingly expenditure for the parent company includes VAT where appropriate. The subsidiary company is registered for VAT and is able to reclaim VAT on its expenditure.

(h) Fixed assets

Tangible fixed assets with a cost greater than £500 are capitalised at cost and are depreciated in equal annual instalments over their estimated useful lives as follows:

| | |
|-----------------------------|--|
| Property | 50 years |
| Short leasehold | 5 years or period of lease if shorter |
| Motor vehicles | 3 years |
| Hospice equipment - Kitchen | 5 years |
| - Care | 7 years |
| Computer equipment | 3 years |
| Furniture and fittings | 10 years |

(i) Investments

Fixed asset investments are stated at stock market valuation. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year. Disposals are either measured at cost (if bought in the year) or at market value at the beginning of the financial year if bought in a prior year. Realised gains and losses represent the difference between the proceeds and either the cost or the market value at the beginning of the financial year depending on when the investments were bought.

(j) Stock

Stocks of goods purchased for resale are stated at the lower of cost and net realisable value. Stocks of donated assets are not valued.

(k) Operating lease rental

Rentals payable in respect of an operating lease are charged in the statement of financial activities for the period to which they relate.

(l) Pensions

Post-retirement benefits - Lothian Pension Fund

The Charity participates in the Lothian Pension Fund, a pension scheme providing benefits based on final pensionable pay, on behalf of certain employees. The assets of the scheme are held separately from those of the Charity and its subsidiary company.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

The pension scheme surplus (to the extent that it is considered recoverable) or deficit is recognised in full. The movement in the scheme surplus/deficit is split between other income, resources expended, and actuarial gains and losses on defined benefit pension scheme in the statement of financial activities.

Post-retirement benefits - National Health Service Superannuation Scheme (Scotland)

The National Health Service Superannuation Scheme (Scotland) is a multi-employer scheme where the share of the assets and liabilities applicable to each employer is not identified. The Charity therefore accounts for its pension costs to this scheme on a defined contribution basis as permitted by FRS 17.

Personal pension contributions

Where an employee is ineligible for membership of either the Lothian Pension Fund or the National Health Service Superannuation Scheme (Scotland), the Charity contributes to a personal pension plan for that employee. These contributions are accounted for on a defined contribution basis in accordance with FRS 17. The amounts charged as resources expended represent contributions payable to those plans in respect of the accounting year.

NOTES TO THE ACCOUNTS *(Continued)*

2 Incoming resources from charitable activities

| | 2011 £000 | 2010 £000 |
|---|--------------|--------------|
| Statutory funding and grant income | | |
| Scottish NHS Boards - for operation of Rachel House and Robin House | 624 | 611 |
| Scottish Local Authorities: | | |
| - Operation of Rachel House and Robin House current year | 358 | 379 |
| - Operation of Rachel House and Robin House previous year | - | 2 |
| Scottish Government - for CHAS at Home | 27 | 27 |
| | <hr/> | <hr/> |
| | 1,009 | 1,019 |
| | <hr/> <hr/> | <hr/> <hr/> |

3 Income from trading company subsidiary

The Charity has one wholly owned subsidiary, CHAS Trading Limited (further details are given in note 15). A summary of its results is shown below and audited accounts will be filed with the Registrar of Companies. All profits earned by the subsidiary are covenanted to the Charity.

| | Income £000 | Expenditure £000 | Profit £000 | 2010 £000 |
|---------------------------|----------------|---------------------|----------------|--------------|
| Gift and charity shops | 518 | (348) | 170 | 135 |
| Design and build services | 337 | (335) | 2 | 2 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 855 | (683) | 172 | 137 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The Design and Build Services were provided under a Development Agreement to build Robin House, which the Charity and CHAS Trading Limited entered into during the year ended 31 March 2002.

NOTES TO THE ACCOUNTS *(Continued)*

4 Resources expended

| | Direct costs £000 | Support costs £000 | Total £000 | 2010 £000 |
|--------------------------------------|-------------------------|--------------------------|---------------|--------------|
| Cost of generating funds | | | | |
| Costs of generating voluntary income | 978 | 150 | 1,128 | 1,078 |
| Shop sales and other trading | 303 | 43 | 346 | 350 |
| Investment management costs | 111 | - | 111 | 95 |
| Charitable activities | 6,201 | 919 | 7,120 | 6,965 |
| Governance costs | - | 208 | 208 | 191 |
| | 7,593 | 1,320 | 8,913 | 8,679 |
| | 7,593 | 1,320 | 8,913 | 8,679 |

The activities underlying the costs above, under each heading are:

Costs of raising voluntary income – promoting the awareness of the Charity and its work to create the income flow needed to support the Charity's activities.

Costs of shop sales and other trading – operating gift and charity shops, clothes collection partnership, mail order and online sales to create additional income flow needed to support the Charity's activities.

Charitable activities – providing children's hospice services and supporting the whole family throughout Scotland. Losses on disposal of tangible assets of £135,000 were included in the year ended 31 March 2010.

Governance costs – expenditure incurred in providing strategic planning and management as well as the costs of professional advice for the Directors, audit fees and Directors' expenses.

5 Allocation of support costs

| Activity | Costs of generating voluntary income £000 | Shop sales and other trading £000 | Charitable activities £000 | Governance £000 | Total £000 | 2010 £000 |
|---|---|--|----------------------------------|--------------------|---------------|--------------|
| Central management and administration | 150 | 43 | 919 | 208 | 1,320 | 1,318 |
| | 150 | 43 | 919 | 208 | 1,320 | 1,318 |
| | 150 | 43 | 919 | 208 | 1,320 | 1,318 |

Central management and administration are the support departments which enable the activities set out above to be carried out. The support departments include senior management, public relations, finance, IT, property, human resources, voluntary services management as well as general administration. The governance costs are allocated first and these reflect the costs of strategic planning and management as well as the costs of professional advice for the Directors, audit fees and Directors' expenses. The balance of the support costs has been apportioned on the basis of staff numbers.

NOTES TO THE ACCOUNTS *(Continued)*

| 6 Staff costs | 2011 £000 | 2010 £000 |
|-----------------------------|----------------------|--------------|
| Salaries | 6,013 | 5,495 |
| Social security costs | 456 | 419 |
| Pensions (note 14) | 771 | 420 |
| Pension adjustment (note14) | (562) | - |
| | 6,678 | 6,334 |

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year was as follows:

| | 2011 Number | 2010 Number |
|---------------------|------------------------|----------------|
| £60,001 - £70,000 | 1 | 2 |
| £70,001 - £80,000 | - | 1 |
| £110,001 - £120,000 | 1 | 1 |

For the above employees, £29,518 in total (2010-£35,997 for three employees) was paid to the National Health Service Superannuation Scheme for Scotland and Lothian Pension Fund.

By the end of the year the number of employees was 232 (2010-230). In addition, there were 820 volunteers at no cost to CHAS. The average number of employees was 231, of whom 71 (42 full-time equivalent) were part-time.

7 Net outgoing resources

This is stated after charging:

| | 2011 £000 | 2010 £000 |
|---|----------------------|--------------|
| Auditor's remuneration: | | |
| - Audit of these accounts | 13 | 14 |
| Amounts receivable by auditor and associates in respect of: | | |
| - Audit of accounts of subsidiaries pursuant to legislation | 2 | 2 |
| - All other services | - | - |
| Indemnity insurance for directors | 1 | 3 |
| Operating lease rentals - land and buildings | 184 | 185 |

No remuneration was paid to the Directors in respect of their services to the Charity (2010-Nil).

Travel expenses totalling £1,243 were reimbursed to four Directors (2010-£360).

NOTES TO THE ACCOUNTS *(Continued)*

8 Tangible fixed assets

| <i>Group</i> | Freehold land and buildings £000 | Short leasehold £000 | Motor vehicles £000 | Hospice equipment £000 | Computer equipment £000 | Furniture and fittings £000 | Total £000 |
|--|---|----------------------------|---------------------------|------------------------------|-------------------------------|--------------------------------------|---------------|
| Cost at beginning of year | 13,458 | 161 | 188 | 305 | 404 | 429 | 14,945 |
| Additions | 14 | 4 | 16 | 50 | 28 | 20 | 132 |
| Disposals | - | - | (14) | (13) | (22) | - | (49) |
| Cost at end of year | 13,472 | 165 | 190 | 342 | 410 | 449 | 15,028 |
| Accumulated depreciation at beginning of year | 1,819 | 122 | 170 | 169 | 315 | 184 | 2,779 |
| Charge for year | 261 | 12 | 13 | 47 | 56 | 40 | 429 |
| Disposals | - | - | (14) | (12) | (21) | - | (47) |
| Accumulated depreciation at end of year | 2,080 | 134 | 169 | 204 | 350 | 224 | 3,161 |
| Net book value at 31 March 2011 | 11,392 | 31 | 21 | 138 | 60 | 225 | 11,867 |
| Net book value at 31 March 2010 | 11,639 | 39 | 18 | 136 | 89 | 245 | 12,166 |

The purposes for which the tangible fixed assets held for charity use at 31 March 2011 were as follows:

| | Freehold land and buildings £000 | Short leasehold £000 | Motor vehicles £000 | Hospice equipment £000 | Computer equipment £000 | Furniture and fittings £000 | Total £000 |
|---|---|----------------------------|---------------------------|------------------------------|-------------------------------|--------------------------------------|-----------------------|
| Hospice services | 11,163 | - | 21 | 138 | 21 | 199 | 11,542 |
| Fundraising, management and administration | 229 | 31 | - | - | 39 | 26 | 325 |
| | 11,392 | 31 | 21 | 138 | 60 | 225 | 11,867 |

NOTES TO THE ACCOUNTS *(Continued)*

8 Tangible fixed assets *(continued)*

| <i>Company</i> | Freehold land and buildings £000 | Short leasehold £000 | Motor vehicles £000 | Hospice equipment £000 | Computer equipment £000 | Furniture and fittings £000 | Total £000 |
|--|---|----------------------------|---------------------------|------------------------------|-------------------------------|--------------------------------------|---------------|
| Cost at beginning of year | 13,503 | 160 | 188 | 305 | 399 | 427 | 14,982 |
| Additions | 5 | 4 | 16 | 50 | 27 | 19 | 121 |
| Disposals | - | - | (14) | (13) | (22) | - | (49) |
| Cost at end of year | 13,508 | 164 | 190 | 342 | 404 | 446 | 15,054 |
| Accumulated depreciation at beginning of year | 1,819 | 122 | 170 | 169 | 313 | 184 | 2,777 |
| Charge for year | 261 | 12 | 13 | 47 | 54 | 40 | 427 |
| Disposals | - | - | (14) | (12) | (21) | - | (47) |
| Accumulated depreciation at end of year | 2,080 | 134 | 169 | 204 | 346 | 224 | 3,157 |
| Net book value at 31 March 2011 | 11,428 | 30 | 21 | 138 | 58 | 222 | 11,897 |
| Net book value at 31 March 2010 | 11,684 | 38 | 18 | 136 | 86 | 243 | 12,205 |

The purposes for which the tangible fixed assets held for charity use at 31 March 2011 were as follows:

| | Freehold land and buildings £000 | Short leasehold £000 | Motor vehicles £000 | Hospice equipment £000 | Computer equipment £000 | Furniture and fittings £000 | Total £000 |
|---|---|----------------------------|---------------------------|------------------------------|-------------------------------|--------------------------------------|-----------------------|
| Hospice services | 11,208 | - | 21 | 138 | 21 | 199 | 11,587 |
| Fundraising, management and administration | 220 | 30 | - | - | 37 | 23 | 310 |
| Total | 11,428 | 30 | 21 | 138 | 58 | 222 | 11,897 |

NOTES TO THE ACCOUNTS *(Continued)*

9 Fixed asset investments

| <i>Group and Company</i> | 2011 | | 2010 | |
|---|---------|-------|---------|-------|
| | £000 | | £000 | |
| Quoted investments at market value at beginning of year | 27,393 | | 17,961 | |
| Additions during year | 6,364 | | 10,291 | |
| Disposals during the year | (7,006) | | (7,430) | |
| | <hr/> | | <hr/> | |
| Net unrealised gains | 26,751 | | 20,822 | |
| | 2,040 | | 6,571 | |
| | <hr/> | | <hr/> | |
| Market value at end of year | 28,791 | | 27,393 | |
| | <hr/> | | <hr/> | |
| Historical cost at end of year | 23,027 | | 22,901 | |
| | <hr/> | | <hr/> | |
| | 2011 | | 2010 | |
| Fixed asset investments are represented by: | £000 | % | £000 | % |
| UK equities | 15,387 | 53.5 | 13,951 | 50.9 |
| Investment and unit trusts | 7,076 | 24.6 | 3,848 | 14.1 |
| Overseas equities | 2,049 | 7.1 | 4,258 | 15.5 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fixed interest securities | 24,512 | 85.2 | 22,057 | 80.5 |
| UK debentures and loan stocks | 3,403 | 11.8 | 3,630 | 13.3 |
| | 876 | 3.0 | 1,706 | 6.2 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total managed portfolio | 28,791 | 100.0 | 27,393 | 100.0 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

There are no individual investments which represent more than 5% of the Charity's investments.

10 Debtors

| | Group | Group | Company | Company |
|---|-------|-------|---------|---------|
| | 2011 | 2010 | 2011 | 2010 |
| | £000 | £000 | £000 | £000 |
| Taxation refunds | 26 | 17 | 26 | 17 |
| VAT | - | 2 | - | - |
| Prepayments and interest receivable | 101 | 94 | 101 | 94 |
| Amounts due from CHAS Trading Limited (note 15) | - | - | 409 | 187 |
| Scottish Local Authority grants due | 58 | 53 | 58 | 53 |
| Sundry debtors | 273 | 176 | 8 | 67 |
| Legacies receivable | 10 | 27 | 10 | 27 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 468 | 369 | 612 | 445 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

NOTES TO THE ACCOUNTS *(Continued)*

11 Creditors: amounts falling due within one year

| | Group 2011 £000 | Group 2010 £000 | Company 2011 £000 | Company 2010 £000 |
|---|--------------------------------|-----------------------|----------------------------------|-------------------------|
| Accruals and sundry creditors | 496 | 532 | 461 | 332 |
| VAT and NI/PAYE payable | 165 | 138 | 146 | 138 |
| Amounts due to CHAS Trading Limited (note 15) | - | - | 124 | 203 |
| | <u>661</u> | <u>670</u> | <u>731</u> | <u>673</u> |

12 Statement of funds

| Group | As at 1 April 2010 £000 | Incoming resources £000 | Resources expended £000 | Investment/ other gains £000 | Transfers £000 | As at 31 March 2011 £000 |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------------|-------------------|--------------------------------|
| General reserve | - | 6,835 | (6,634) | - | (201) | - |
| Designated funds | | | | | | |
| Fixed Asset Fund | 12,166 | - | - | - | (299) | 11,867 |
| Invested for future operating costs | 29,482 | - | - | 2,503 | 500 | 32,485 |
| Total unrestricted funds | <u>41,648</u> | <u>6,835</u> | <u>(6,634)</u> | <u>2,503</u> | <u>-</u> | <u>44,352</u> |
| Restricted funds | | | | | | |
| Robin House | 58 | 291 | (292) | - | - | 57 |
| Rachel House | 24 | 986 | (972) | - | - | 38 |
| CHAS at Home | 2 | 4 | (4) | - | - | 2 |
| Service Development | 2 | 1 | (2) | - | - | 1 |
| Scottish NHS Boards | - | 624 | (624) | - | - | - |
| Scottish Local Authorities | - | 358 | (358) | - | - | - |
| Scottish Government | - | 27 | (27) | - | - | - |
| Total restricted funds | <u>86</u> | <u>2,291</u> | <u>(2,279)</u> | <u>-</u> | <u>-</u> | <u>98</u> |
| Total funds | <u>41,734</u> | <u>9,126</u> | <u>(8,913)</u> | <u>2,503</u> | <u>-</u> | <u>44,450</u> |

NOTES TO THE ACCOUNTS *(Continued)*

12 Statement of funds *(continued)*

| <i>Company</i> | As at 1 April 2010 £000 | Incoming resources £000 | Resources expended £000 | Investment/ other gains £000 | Transfers £000 | As at 31 March 2011 £000 |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------------|-------------------|--------------------------------|
| General reserve | - | 6,487 | (6,286) | - | (201) | - |
| Designated funds | | | | | | |
| Fixed Asset Fund | 12,205 | - | - | - | (308) | 11,897 |
| Invested for future operating costs | 29,488 | - | - | 2,503 | 509 | 32,500 |
| Total unrestricted funds | 41,693 | 6,487 | (6,286) | 2,503 | - | 44,397 |
| Restricted funds | | | | | | |
| Robin House | 58 | 291 | (292) | - | - | 57 |
| Rachel House | 24 | 986 | (972) | - | - | 38 |
| CHAS at Home | 2 | 4 | (4) | - | - | 2 |
| Service Development | 2 | 1 | (2) | - | - | 1 |
| Scottish NHS Boards | - | 624 | (624) | - | - | - |
| Scottish Local Authorities | - | 358 | (358) | - | - | - |
| Scottish Government | - | 27 | (27) | - | - | - |
| Total restricted funds | 86 | 2,291 | (2,279) | - | - | 98 |
| Total funds | 41,779 | 8,778 | (8,565) | 2,503 | - | 44,495 |

The General Reserve represents the free funds of the Charity to the extent that they have not been designated for particular purposes. The Fixed Asset Fund has been set up to assist in identifying those funds which are not free funds and it represents the net book value of tangible fixed assets.

The funds invested for future operating costs are designated by the Directors in line with the policy of creating and retaining free reserves to protect CHAS against any future decline in income which could prevent it from fulfilling its medium and long term objectives.

Restricted funds as at 31 March 2011 for Robin House and Rachel House of £57,000 and £38,000 respectively relate to specific expenditure yet to be incurred. Income in the year relates to legacies and gifts.

Scottish NHS Boards and Scottish Local Authorities contributed to the funding of the operating costs for the year ended 31 March 2011 of both Rachel House and Robin House. The Scottish Government currently contributes £27,000 per annum in respect of CHAS at Home costs.

NOTES TO THE ACCOUNTS *(Continued)*

13 Analysis of group net assets between funds

| | Restricted Funds £000 | Designated Funds £000 | Total £000 |
|---|-----------------------------|-----------------------------|---------------|
| Fund balances at 31 March 2011 are represented by: | | | |
| Tangible fixed assets | - | 11,867 | 11,867 |
| Investments | - | 28,791 | 28,791 |
| Current assets | 98 | 3,917 | 4,015 |
| Current liabilities | - | (661) | (661) |
| | <hr/> | <hr/> | <hr/> |
| Total net assets excluding pension surplus | 98 | 43,914 | 44,012 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

14 Pension schemes

Lothian Pension Fund

The Charity participates in the Lothian Pension Fund, a pension scheme providing benefits based on final pensionable pay.

The information disclosed below is in respect of the Charity's share of the assets and liabilities of the whole scheme under an agreed policy throughout the years shown. The assumptions used by the Charity, as disclosed below, were recommended by independent actuaries for application, approved by Lothian Pension Fund and adopted by the Directors.

| | 2011 £000 | 2010 £000 |
|---|----------------|--------------|
| Fair value of assets attributed to the Charity | 5,598 | 4,573 |
| Present value of defined benefit obligation attributed to the Charity | (5,160) | (5,398) |
| | <hr/> | <hr/> |
| Net surplus/(deficit) recognised as an asset/(liability) in the balance sheet | 438 | (825) |
| | <hr/> <hr/> | <hr/> <hr/> |

Changes in the present value of the defined benefit obligation attributed to the Charity are as follows:

| | 2011 £000 | 2010 £000 |
|--|--------------|--------------|
| Opening defined benefit obligation attributed to the Charity | 5,398 | 2,606 |
| Current service cost | 565 | 209 |
| Interest cost | 296 | 191 |
| Contributions paid by members | 185 | 156 |
| Actuarial (gains)/losses | (678) | 2,282 |
| Past service (gains)/cost | (562) | 23 |
| Estimated benefits paid | (44) | (69) |
| | <hr/> | <hr/> |
| Closing defined benefit obligation attributed to the Charity | 5,160 | 5,398 |
| | <hr/> <hr/> | <hr/> <hr/> |

NOTES TO THE ACCOUNTS *(Continued)*

14 Pension schemes *(continued)*

Changes in the fair value of assets attributed to the Charity are as follows:

| | 2011 £000 | 2010 £000 |
|--|--------------|--------------|
| Opening fair value of assets attributed to the Charity | 4,573 | 2,900 |
| Expected return on assets attributed to the Charity | 361 | 210 |
| Contributions paid by members | 185 | 156 |
| Contributions paid by the Charity | 614 | 489 |
| Actuarial (losses)/gains | (91) | 887 |
| Estimated benefits paid | (44) | (69) |
| | <u>5,598</u> | <u>4,573</u> |
| Closing fair value of assets attributed to the Charity | <u>5,598</u> | <u>4,573</u> |

The amounts recognised in the statement of financial activities are as follows:

| | 2011 £000 | 2010 £000 |
|---|--------------|--------------|
| Current service cost | 565 | 209 |
| Interest cost | 296 | 191 |
| Expected return on assets attributed to the Charity | (361) | (210) |
| Past service (gains)/cost | (562) | 23 |
| | <u>(62)</u> | <u>213</u> |
| Actual return on assets attributed to the Charity | <u>273</u> | <u>1,096</u> |

The amounts recognised in the other recognised gains and losses section of the statement of financial activities are as follows:

| | 2011 £000 | 2010 £000 |
|--------------------------|--------------|----------------|
| Actuarial gains/(losses) | <u>587</u> | <u>(1,395)</u> |

The fair value of the scheme's assets attributed to the Charity, which are not intended to be realised in the short term and may be subject to significant change before they are realised, and the present value of the scheme's liabilities, which are derived from cash flow projections over long periods and thus inherently uncertain, were:

| | 2011 £000 | 2010 £000 |
|---|----------------|----------------|
| Equities | 4,422 | 3,612 |
| Bonds | 448 | 366 |
| Property | 560 | 412 |
| Cash | 168 | 183 |
| | <u>5,598</u> | <u>4,573</u> |
| Fair value of assets attributed to the Charity | <u>5,598</u> | <u>4,573</u> |
| Present value of defined benefit obligation attributed to the Charity | <u>(5,160)</u> | <u>(5,398)</u> |
| Net surplus/(deficit) recognised as an asset/(liability) in the balance sheet | <u>438</u> | <u>(825)</u> |

NOTES TO THE ACCOUNTS *(Continued)*

14 Pension schemes *(continued)*

The major assumptions used in this valuation were:

| | 2011 | 2010 |
|---|------|------|
| Rate of increase in salaries (1.0% per annum for the first two years) | 5.1% | 5.3% |
| Rate of increase in pensions in payment and deferred pensions | 2.8% | 3.8% |
| Discount rate applied to scheme liabilities | 5.5% | 5.5% |
| Expected return on assets | 7.0% | 7.3% |

Life expectancy is based on the PFA92 and PMA92 year of birth tables. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

| | Male | Female |
|--------------------|------------|------------|
| Current pensioners | 20.8 years | 24.1 years |
| Future pensioners | 22.3 years | 25.7 years |

The assumptions used by the actuary are chosen from a range of possible actuarial assumptions which, due to the timescale covered, may not necessarily be borne out in practice.

Past service credit

In July 2010, the government announced that it intended for future increases in public sector pension schemes to be linked to changes in the Consumer Prices Index ('CPI') rather than, as previously, the Retail Price Index ('RPI'). The Directors have considered the Lothian Pension Scheme rules and associated members' literature and has concluded that this change is a change in benefits and so has recognised the resulting credit as a reduction in costs of services provided. This has resulted in a reduction in payroll costs of £562,000.

The history of the scheme is as follows:

| | 2011 £000 | 2010 £000 | 2009 £000 | 2008 £000 | 2007 £000 |
|---|--------------|--------------|--------------|--------------|--------------|
| Fair value of assets attributed to the Charity | 5,598 | 4,573 | 2,900 | 3,121 | 2,814 |
| Present value of defined benefit obligation attributed to the Charity | (5,160) | (5,398) | (2,606) | (2,624) | (2,760) |
| Surplus/(deficit) | 438 | (825) | 294 | 497 | 54 |
| Experience adjustments on assets | 91 | 887 | (820) | (299) | 16 |
| Experience adjustments on liabilities | - | - | 89 | 1 | (1) |

It is estimated that the Charity will contribute £714,000 to this defined benefit scheme in the year ending 31 March 2012.

National Health Service Superannuation Scheme (Scotland)

The National Health Service Superannuation Scheme (Scotland) is a multi-employer scheme where the share of the assets and liabilities applicable to each employer is not identified. The Charity will therefore account for its pension costs to this scheme on a defined contribution basis as permitted by Financial Reporting Standard 17. The Government Actuary's Department has assessed the scheme deficit at 31 March 2010 at £28.2 billion. As a result of this deficit, contributions are likely to remain in excess of current service costs.

In the year ended 31 March 2011, normal employer contributions of £250,000 were payable to the Scottish Public Pensions Agency (2010- £229,000) at the rate of 13.5% of pensionable salaries (2010-13.5%). Members pay between 5% and 8.5%. The Scottish Government has however refunded the Charity employer contributions totalling £58,000 (2010- £53,000), being the difference between 13.5% and 5.5% for those employees in post as at 1 April 2004.

NOTES TO THE ACCOUNTS *(Continued)*

15 Subsidiary company

The Charity has a wholly owned subsidiary, CHAS Trading Limited, which operates gift and charity shops and a clothes collection partnership as well as a mail order and online sales operation.

A Deed of Covenant exists by which all annual profits generated by CHAS Trading Limited are covenanted to the Charity. The profit covenanted to the Charity from CHAS Trading Limited in 2011 was £172,000 gross (2010- £137,000). The net assets of CHAS Trading Limited at 31 March 2011 were:

| | £000 |
|--|-------------|
| Fixed assets | 14 |
| Stocks | 52 |
| Debtors | 389 |
| Cash at bank | 7 |
| | <hr/> |
| Total current assets | 448 |
| Creditors: amounts falling due within one year | (462) |
| | <hr/> |
| Net current liabilities | (14) |
| | <hr/> |
| Total assets less current liabilities | - |
| | <hr/> <hr/> |

Included in debtors is an amount of £124,000 (2010- £203,000) due from the Charity. In creditors there is an amount of £409,000 (2010- £187,000) due to the Charity.

16 Commitments

Annual commitments under non-cancellable operating leases are as follows:

| | 2011 £000 | 2010 £000 |
|--|--------------|--------------|
| Land and buildings | | |
| Capital expenditure contracted for | - | 184 |
| Operating leases which expire: | | |
| Within one year | 8 | 5 |
| In the second to fifth years inclusive | 19 | 130 |
| In over five years | 153 | 39 |
| | <hr/> | <hr/> |
| | 180 | 358 |
| | <hr/> <hr/> | <hr/> <hr/> |

CONTACT DETAILS

Head Office

Canal Court
42 Craiglockhart Avenue
Edinburgh
EH14 1LT

tel: 0131 444 1900
email: info@chas.org.uk
web: www.chas.org.uk

Hospice Services

Rachel House Children's Hospice

Avenue Road
Kinross
KY13 8FX

tel: 01577 865777
email: info@chas.org.uk

Robin House Children's Hospice

2 Boturich Road
Balloch
Alexandria
G83 8LX

tel: 01389 722055
email: info@chas.org.uk

CHAS at Home Team (Inverness)

9 Ardross Terrace
Inverness
IV3 5NQ

tel: 01463 248479
email: info@chas.org.uk

Fundraising Offices and CHAS Shops

CHAS Glasgow

2nd Floor
Buchanan Tower
Buchanan Park
Cumbernauld Road
Stepps
Glasgow
G33 6HZ

tel: 0141 779 6180
email: glasgow@chas.org.uk

CHAS Kinross

3 High Street
Kinross
KY13 8AW

tel: 01577 865222
email: kinross@chas.org.uk

CHAS Edinburgh

Canal Court
42 Craiglockhart Avenue
Edinburgh
EH14 1LT

tel: 0131 444 1515
email: edinburgh@chas.org.uk

CHAS Aberdeen

95 Rosemount Place
Aberdeen
AB25 2YE

tel: 01224 645000
email: aberdeen@chas.org.uk

Gift Shop

23 Avenue Road
Kinross
KY13 8EP

tel: 01577 865557
email: retail@chas.org.uk

Bazaar 1 (charity shop)

88 High Street
Kinross
KY13 8AJ

tel: 01577 861380
email: retail@chas.org.uk

Bazaar 2 (charity shop)

76 High Street
Kinross
KY13 8AJ

tel: 01577 865190
email: retail@chas.org.uk



CHAS Head Office

Canal Court, 42 Craiglockhart Avenue
Edinburgh EH14 1LT

tel: 0131 444 1900 fax: 0131 444 4001

email: info@chas.org.uk

www.chas.org.uk

All photos by Paul Hampton



Scottish company number SC 136410
Scottish charity number SC 019724



Children's Hospice Association Scotland

Sharing the Caring