

Scottish Alliance for Children's Rights
(Limited by Guarantee)

**Report and Financial Statements
for the Year Ended 31st March 2009**

Registered charity number: SC029403
Registered company number: SC199725

Registered Office:
2nd Floor, Prospect House
5 Thistle Street
Edinburgh
EH2 1DF

Contents

	Page
Reference and Administrative Information	2
Report of the Directors	3-4
Independent Examiner's Report	5-6
Statement of Financial Activities	7
Balance Sheet	8

Reference and Administrative Information

Charity Name: Scottish Alliance for Children's Rights (SACR)

Charity Registration Number: SC029403

Company Number: SC199725

Registered Office:
Prospect House
5 Thistle Street
Edinburgh
EH2 1DF

Telephone: 0131 225 8864

Email: info@sacr.org.uk

Website: www.sacr.org.uk

Directors:
Chair: Alison Davies
Treasurer: Kelly Bayes

Board Members:
Tam Baillie (resigned 22/04/2009)
Alex Cole-Hamilton (from 25/09/2008)
Douglas Hamilton
Katy Macfarlane
Cathy McCulloch (resigned 06/03/2009)
Elizabeth Morrison
Alison Wales (resigned 06/03/2009)

Company Secretary: Alan Rees (resigned 29/10/2008)
Katy Macfarlane (from 29/10/2008)

Bankers:
Bank of Scotland
20/22 Shandwick Place
Edinburgh EH2 4RN

Independent Examiner:
Mairi McReynolds FCCA
Barnardo's
235 Corstorphine Road
Edinburgh EH12 7AR

Report of the Directors 2008-09

The Directors submit their Report and the Financial Statements for the period ended 31st March 2009.

Objectives and Activities

The Charity was incorporated as a company limited by guarantee on 8th September 1999, to further the education of the community on rights of children and young people as defined by the UN Convention on the Rights of the Child. Donations have been received throughout the year from organisations and private individuals. The Charity's affairs are managed by regular meetings of the Directors of the Company. The day to day activities of Scottish Alliance for Children's Rights were carried out by a part-time coordinator and supervised by the Directors until July 2008. Thereafter the activities were shared among the Directors.

Structure, Governance and Management

The Directors are elected or re-elected by the members at the Annual General Meeting. The number of Directors shall not exceed 10 persons. All Directors are appointed for an initial 3 year term after which they can be re-elected for a further 3 years.

The Directors hold regular board meetings and monitor the financial situation of the Charity closely.

Reserves Policy

It is the policy of the Directors to ensure that the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be available to cover 3 months of the resources expended. If funds were to drop significantly below this level, the Directors would consider replacement funding, or reconsider the charity's activities.

Risk Review

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Review of Activities and Plans for the Future

During 2008-9 SACR presented the findings of the NGO Alternative Report to the UN Committee on the Rights of the Child in Geneva. Scottish Government awarded funding for the visit of the UN Committee Rapporteur, and for researching a new approach to NGO monitoring of the Convention in Scotland by means of an expanded role for SACR. Scottish Government subsequently awarded two years' funding from 2009-2011 to enable SACR to employ a full time Coordinator and part time administrator to take forward its Business Plan for that period.

In early 2009 SACR was funded to carry out three consultation seminars on the Scottish Government's National Action Plan.

The charity plans to continue to pursue its aims as funding permits.

Responsibilities of the Directors

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the Directors should follow best practice and

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 VII of the Companies Act 1985 relating to small companies.

By order of the Board

**Director
September 2009**

Independent examiner's report to the Board of the Scottish Alliance for Children's Rights

I report on the accounts of the company for the year ended 30 April 2009, which are set out on pages 7 and 8.

Respective responsibilities of Directors and examiner

The directors (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified Chartered Certified Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act) and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

Mairi McReynolds FCCA

..... 2009

Statement of Financial Activity as at 31st March 2009

	Unrestricted Funds 2008-09	Restricted Funds 2008-09	Total funds 2008-09	Total funds 2007-08
Incoming Resources				
Incoming Resources from generated income:				
Voluntary Income	870	31,325	32,195	16,370
Investment Income	76	0	76	134
Other incoming resources	0	0	0	151
Total Incoming Resources	946	31,325	32,271	16,655
Resources Expended				
Charitable activities	0	30,543	30,543	17,529
Governance costs	177	0	177	857
Total Resources Expended	177	30,543	30,720	18,386
Net Incoming/Outgoing Resources	769	782	1,551	(1,731)
Transfer between Funds	0	0	0	0
Net Movement in Funds	769	782	1,551	(1,731)
Reconciliation of Funds				
Total Funds @ 31 March 2008	3,820	4,904	8,724	10,455
Total Funds @ 31 March 2009	4,589	5,686	10,275	8,724

Balance Sheet as at 31st March 2009

	2009	2008
Fixed Assets		
Tangible Fixed Assets	<u>12</u>	98
	0	98
	0	
Current Assets		
Debtors	0	233
Cash at Bank	<u>10,263</u>	<u>9,768</u>
	10,263	10,001
Creditors: amounts falling due within one year		
	<u>0</u>	<u>1,375</u>
Net Current Assets	<u>10,263</u>	<u>8,626</u>
Total Net Assets	<u>10,275</u>	<u>8,724</u>
Funds		
Restricted Funds	5,686	4,904
Unrestricted funds	<u>4,589</u>	<u>3,820</u>
Total Funds	<u>10,275</u>	<u>8,724</u>

For the year ended 31st March 2009, the company was entitled to exemption under section 249a(1) of the Companies Act 1985. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 249b(2). The directors acknowledge their responsibility for : Ensuring the company keeps accounting records which comply with section 221; and (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit and loss for the financial year in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved on behalf of the Board

Director

..... **2009**