

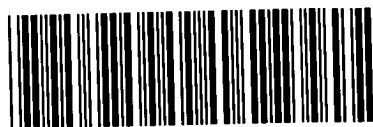
**COMPANY NUMBER: SC190828**  
**CHARITY NUMBER: SC028660**

**HOPSCOTCH CHILDREN'S CHARITY**

**A COMPANY LIMITED BY GUARANTEE**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**

**SATURDAY**



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# **HOPSCOTCH CHILDREN'S CHARITY**

**YEAR ENDED 31 OCTOBER 2017**

## **CONTENTS**

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|                                                                                     | <b>Page</b> |
|-------------------------------------------------------------------------------------|-------------|
| Administrative Information                                                          | 1           |
| Report of the Directors                                                             | 2 - 4       |
| Independent Examiner's Report to the Board of Directors                             | 5           |
| Statement of Financial Activities<br>(Incorporating Income and Expenditure Account) | 6           |
| Balance Sheet                                                                       | 7           |
| Notes to the Financial Statements                                                   | 8 - 16      |

# **HOPSCOTCH CHILDREN'S CHARITY**

## **ADMINISTRATIVE INFORMATION**

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**DIRECTORS:**

Derek William Taylor  
Anne Thomson  
Sascha Macleod  
Grace Emerton  
Mike Timmins

**SECRETARY:**

R M E McKay

**COMPANY NUMBER:**

SC190828

**CHARITY NUMBER:**

SC028660

**REGISTERED ADDRESS:**

42 Silverknowes Road  
Edinburgh  
EH4 5LF

**INDEPENDENT EXAMINER:**

Craig Maxwell, Partner  
Mazars LLP  
Apex 2  
97 Haymarket Terrace  
Edinburgh  
EH12 5HD

**BANKERS:**

The Royal Bank of Scotland plc  
12 North - West Circus Place  
Edinburgh  
EH3 6SX

**SOLICITORS:**

Lindsays WS  
Caledonian Exchange  
19A Canning Street  
Edinburgh  
EH3 8HE

# **HOPSCOTCH CHILDREN'S CHARITY**

## **REPORT OF THE DIRECTORS YEAR ENDED 31 OCTOBER 2017**

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The Directors, who are also Trustees for the purpose of charity law, have pleasure in presenting their report and the audited financial statements for the year ended 31 October 2017.

The Company is limited by guarantee having no share capital and is governed by a Memorandum and Articles of Association dated 12 February 1999. The Company is registered as a Charity in Scotland with the Charity registration number SC028660.

The Directors have elected to dispense with the use of the word 'Limited' from the company name.

### **PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS**

Our 2017 programme represented the 19th year of operation during which time we have provided breaks for 5,447 children. Our initial mission was to simply provide free holidays for disadvantaged children living in Scotland but it soon became apparent that we were providing much more than this, it's a vital break away from often difficult home environments and a chance to learn and have fun in a safe and caring environment.

Our annual programme also fits into many of the Health and Wellbeing targets for the Curriculum for Excellence. A variety of activities involve teamwork and cooperation skills and the children are also involved in helping to make meals, setting the table, eating as a group, taking responsibility for their personal hygiene, practicing their social skills and managing a week where there is no access to any technology. These are all very positive experiences in helping to building confidence and self-esteem.

Our 2017 programme commenced on 27th March and ran for 30 weeks until 3rd November, providing 332 children with a respite break at Ardvullin, our respite facility in the West Highlands. Our Project Worker strives to ensure that each child who visits has the best experience in the safest environment and we continue to provide a wide selection of activities including visits to the beach, horse-riding, canoeing, indoor climbing, cycling and boat trips which are not only fun, but educational too.

In 2017 we worked with organisations from the Highlands, Strathclyde, Perthshire, Lanarkshire, West Lothian, Stirlingshire, Midlothian, Ayrshire, Renfrewshire, West Dunbartonshire and Aberdeenshire including young carers organisations, women's aid groups, HIV support groups, community organisations, family centres and schools.

We have secured the funding for the new HopScotch minibus. It is currently being built to our specification and we expect to take delivery in February 2018, in time for the start of our 2018 programme.

We are continuing to fundraise for a purpose-built activity centre at Ardvullin at a total project cost of £198,000. We have recently launched a 'buy a brick' campaign on social media and have designated £20,000 from our existing reserves. This exciting project will allow us to provide indoor sports activities, whilst reducing costs. It will also enable us to increase our age range from 7-11 years to include young people aged 12 and over. Most importantly, it will allow us to extend our annual programme, offering further vulnerable children with a much-needed respite break.

As always our success is based upon the hard work and commitment of our staff with the support of our Management Committee and, of course, all of our funders who make HopScotch's activities possible.

### **DIRECTORS AND TRUSTEES**

The Directors of the Charitable Company are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Directors. As set out in the Articles of Association, the Directors have the power at any time to appoint and remove Directors, subject to the number of Directors of the Company to always be at least two.

The Charity is administered by a Management Committee which meets regularly throughout the year.

# **HOPSCOTCH CHILDREN'S CHARITY**

## **REPORT OF THE DIRECTORS YEAR ENDED 31 OCTOBER 2017**

---

### **DIRECTORS**

The Directors who held office during the year were as follows:

Derek William Taylor  
Anne Thomson  
Sascha Macleod  
Grace Emerton  
Mike Timmins  
Darren Scoon (resigned 9 March 2017)

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Directors are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure, of the Company for the year. In preparing those financial statements, 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 accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

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.

### **RISK MANAGEMENT**

The key risks are:

- not reaching annual funding target and not having sufficient funds to continue, (hence our reserves policy).
- Groups not having sufficient Carers to accompany children due to reduced Government funding. Currently we have no solution to this other than continuing to monitor the situation.

### **REMUNERATION**

We review all personnel remuneration annually taking into account average increases in the sector in which we operate. We also take advice from Trustees who have expertise in the Human Resources arena. Proposals are circulated to all Trustees and discussed with the General Manager prior to implementation. No individuals are regarded as key management personnel.

# **HOPSCOTCH CHILDREN'S CHARITY**

## **REPORT OF THE DIRECTORS YEAR ENDED 31 OCTOBER 2017**

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### **RESERVES POLICY**

The unrestricted reserve fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the Charity. The Directors are satisfied that the unrestricted fund balance of £76,785, which is the equivalent of approximately five months of expenditure, is satisfactory given the dependable source of donation and grant income.

### **FINANCIAL REVIEW**

The Directors are pleased to note a small increase in unrestricted fund donations in the year, and a very small deficit on unrestricted fund activity. Total income in the year amounted to £235,603 (2016: £180,088) comprising £165,735 for the 2017 programme, £20,000 for an activity centre and £49,868 for a minibus appeal. The balance required to cover the cost of the new minibus was met by the sale proceeds of the old minibus in November 2017.

### **SPECIAL EXEMPTIONS**

Advantage has been taken in the preparation of the report of the Directors of the special exemptions applicable to small Companies conferred by Part 15 of the Companies Act 2006.

### **APPROVAL**

The report of the Directors was approved by the Board on 19 March 2018 and signed on their behalf by:



Derek William Taylor  
Director

## HOPSCOTCH CHILDREN'S CHARITY

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOPSCOTCH CHILDREN'S CHARITY

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I report on the financial statements of Hopscotch Children's Charity for the year ended 31 October 2017, which are set out on pages 6 to 16.

#### Respective responsibilities of trustees and examiner

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements as carried out under the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

#### Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements 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, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Hopscotch Children's Charity in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].



Craig Maxwell, Partner  
Mazars LLP  
Apex 2  
97 Haymarket Terrace  
Edinburgh  
EH12 5HD

21 MARCH 2018

# HOPSCOTCH CHILDREN'S CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 OCTOBER 2017

|                                                             | <i>Note</i> | <i>Unrestricted<br/>Funds</i><br>£ | <i>Restricted<br/>Funds</i><br>£ | <i>2017</i><br>£ | <i>2016</i><br>£ |
|-------------------------------------------------------------|-------------|------------------------------------|----------------------------------|------------------|------------------|
| <b>Income from</b>                                          |             |                                    |                                  |                  |                  |
| Donations and legacies                                      | 2           | 178,317                            | 49,868                           | 228,185          | 173,802          |
| Investments                                                 | 3           | 7,418                              | -                                | 7,418            | 6,286            |
| <b>Total income and endowments</b>                          |             | <b>185,735</b>                     | <b>49,868</b>                    | <b>235,603</b>   | <b>180,088</b>   |
| <b>Expenditure on</b>                                       |             |                                    |                                  |                  |                  |
| Raising funds                                               | 4           | (18,598)                           | -                                | (18,598)         | (15,527)         |
| Charitable activities:                                      |             |                                    |                                  |                  |                  |
| Costs of activities in furtherance of the charity's objects | 5           | (122,293)                          | (7,994)                          | (130,287)        | (128,846)        |
| Support costs                                               | 6           | (45,594)                           | -                                | (45,594)         | (39,395)         |
| <b>Total expenditure on charitable activities</b>           |             | <b>(167,887)</b>                   | <b>(7,994)</b>                   | <b>(175,881)</b> | <b>(168,241)</b> |
| <b>Total expenditure</b>                                    |             | <b>(186,485)</b>                   | <b>(7,994)</b>                   | <b>(194,479)</b> | <b>(183,768)</b> |
| <b>Net (expenditure)/income before transfers</b>            |             | <b>(750)</b>                       | <b>41,874</b>                    | <b>41,124</b>    | <b>(3,680)</b>   |
| <b>Transfers between funds</b>                              |             | <b>-</b>                           | <b>-</b>                         | <b>-</b>         | <b>-</b>         |
| <b>Net movement in funds</b>                                |             | <b>(750)</b>                       | <b>41,874</b>                    | <b>41,124</b>    | <b>(3,680)</b>   |
| <b>Total funds brought forward</b>                          |             | <b>77,515</b>                      | <b>397,582</b>                   | <b>475,097</b>   | <b>478,777</b>   |
| <b>Total funds carried forward</b>                          |             | <b>76,765</b>                      | <b>439,456</b>                   | <b>516,221</b>   | <b>475,097</b>   |

The statement of financial activities includes all gains or losses recognised in the year.

All income and expenditure derive from continuing activities.

Detailed comparative figures are included in note 19.

# HOPSCOTCH CHILDREN'S CHARITY

## BALANCE SHEET AS AT 31 OCTOBER 2017

|                                                       |       | 2017           |                | 2016          |                |
|-------------------------------------------------------|-------|----------------|----------------|---------------|----------------|
|                                                       | Notes | £              | £              | £             | £              |
| <b>FIXED ASSETS</b>                                   |       |                |                |               |                |
| Tangible assets                                       | 10    |                | 451,169        |               | 406,504        |
| <b>CURRENT ASSETS</b>                                 |       |                |                |               |                |
| Debtors                                               | 11    |                | -              |               | 750            |
| Cash and cash equivalents                             |       | 117,731        |                | 76,142        |                |
|                                                       |       | <u>117,731</u> |                | <u>76,142</u> |                |
| <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | 12    |                |                |               |                |
|                                                       |       | <u>52,679</u>  |                | <u>8,299</u>  |                |
| <b>NET CURRENT ASSETS</b>                             |       |                | <u>65,052</u>  |               | <u>(8,299)</u> |
| <b>TOTAL ASSETS LESS CURRENT</b>                      |       |                | <u>516,221</u> |               | <u>475,097</u> |
| <b>FUNDS</b>                                          |       |                |                |               |                |
| Unrestricted funds                                    | 14    |                | 76,765         |               | 77,515         |
| Restricted funds                                      |       |                |                |               |                |
| Property                                              | 10    |                | 365,268        |               | 365,268        |
| Building improvements                                 | 10    |                | 22,040         |               | 28,009         |
| Playground                                            | 10    |                | 2,280          |               | 4,305          |
| Minibus                                               | 10    |                | 49,868         |               | -              |
|                                                       |       |                | <u>516,221</u> |               | <u>475,097</u> |

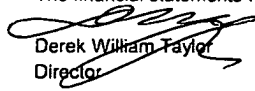
The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 (1) to (3) of the Act.

The Directors acknowledge their responsibilities for:

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS102 Section 1A - small entities.

The financial statements were approved by the Directors on 19 March 2018 and signed on their behalf by:

  
Derek William Taylor  
Director

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

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### 1 Accounting policies

#### Basis of accounting

The financial statements have been prepared on the going concern basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hopscotch Children's Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The address of the registered office is 42 Silverknowes Road, Edinburgh, EH4 5LF. The financial statements have been prepared on a going concern basis as there are no material uncertainties about the organisation's ability to continue its operations.

The company's functional and presentational currency is GBP.

The principal accounting policies are set out below:

#### Grants and donations

Grants and donations are credited to the Statement of Financial Activities when they become due and there is a reasonable expectation of receipt, except as follows:

- When donors specify that donations and grants given to the Charity must be used in future periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions for entitlement, this income is included in incoming resources when receivable.

#### Investment income and rental income

Income from investments and from rental income is included in the Statement of Financial Activities in the year in which it is receivable.

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities with the exception of salary costs which are allocated between charitable, fundraising and administration costs on the basis of time spent by each employee in each cost category.

The Company is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

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### Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, net of anticipated disposal proceeds, over its expected useful life as follows:

|                                                              |                         |
|--------------------------------------------------------------|-------------------------|
| Heritable Property                                           | Nil                     |
| Furniture and Fittings, Equipment, and Building Improvements | 10% - 33% straight line |
| Motor Vehicles                                               | 25% straight line       |
| Adventure Playground                                         | 10% straight line       |

No depreciation is provided on the Company's heritable property. It is the Directors' belief that the residual value of the property is at least equal to the book value. Having regard to this, it is considered that the depreciation of any such property as required by the Companies Act 2006 and standard accounting practice would not be material either in the current year or in aggregate.

Heritable property is reviewed for impairment at the end of each year in accordance with the requirements of FRS 102. An impairment review comprises a comparison of the carrying amount of the asset with its recoverable amount, being the higher of net realisable value and value in use. An asset is impaired to the extent that the carrying value exceeds the recoverable amount.

Any impairment loss required to be identified is recognised in the Statement of Financial Activities.

### Operating leases

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

### Taxation

Hopscotch Children's Charity has been recognised by HM Revenue and Customs as a Charity for the purposes of Section 505, Income and Corporation Taxes Act 1998. Accordingly the Charity is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied to charitable purposes.

### Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

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### Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

### Fund accounting

Unrestricted general funds can be used by the charity in accordance with the charitable objects at the discretion of the Directors.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

|                                          |                                        |                       |                       |
|------------------------------------------|----------------------------------------|-----------------------|-----------------------|
| <b>2</b>                                 | <b>Grants and donations receivable</b> | <b>2017</b>           | <b>2016</b>           |
|                                          |                                        | <b>£</b>              | <b>£</b>              |
|                                          | Donations                              | <u><b>228,185</b></u> | <u><b>173,802</b></u> |
| A list of donors is detailed in note 20. |                                        |                       |                       |
| <b>3</b>                                 | <b>Income from investments</b>         | <b>2017</b>           | <b>2016</b>           |
|                                          |                                        | <b>£</b>              | <b>£</b>              |
|                                          | Ardvullin rental income                | <b>7,379</b>          | <b>6,234</b>          |
|                                          | Bank interest received                 | <b>39</b>             | <b>52</b>             |
|                                          |                                        | <u><b>7,418</b></u>   | <u><b>6,286</b></u>   |
| <b>4</b>                                 | <b>Expenditure on raising funds</b>    | <b>2017</b>           | <b>2016</b>           |
|                                          |                                        | <b>£</b>              | <b>£</b>              |
|                                          | Salaries                               | <b>14,120</b>         | <b>14,088</b>         |
|                                          | Advertising and publicity              | <b>2,518</b>          | <b>1,439</b>          |
|                                          | Ardvullin weekend rental costs         | <b>1,960</b>          | <b>0</b>              |
|                                          |                                        | <u><b>18,598</b></u>  | <u><b>15,527</b></u>  |

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

|                                                                       |                |                |
|-----------------------------------------------------------------------|----------------|----------------|
| <b>5 Expenditure on charitable activities - provision of holidays</b> | <b>2017</b>    | <b>2016</b>    |
|                                                                       | <b>£</b>       | <b>£</b>       |
| <u>Unrestricted</u>                                                   |                |                |
| Travel and minibus hire                                               | 11,594         | 9,985          |
| Salaries                                                              | 51,953         | 51,641         |
| Heat, light, and telephone                                            | 5,341          | 7,588          |
| Property rates                                                        | 3,052          | 2,991          |
| Property, equipment and gardening repairs                             | 14,654         | 11,412         |
| Tree felling                                                          | 6,072          | 9,300          |
| Cleaning and laundry                                                  | 3,431          | 4,474          |
| Depreciation                                                          | 2,313          | 2,963          |
| Sundry equipment                                                      | 9,795          | 3,895          |
| Activity costs                                                        | 14,088         | 16,613         |
|                                                                       | <u>122,293</u> | <u>120,862</u> |
| <u>Restricted</u>                                                     |                |                |
| Depreciation                                                          | 7,994          | 7,994          |
| <b>6 Support costs</b>                                                | <b>2017</b>    | <b>2016</b>    |
|                                                                       | <b>£</b>       | <b>£</b>       |
| Office rent                                                           | 6,600          | 6,600          |
| Office salaries                                                       | 10,397         | 9,790          |
| Office utilities                                                      | 4,677          | 2,516          |
| Office equipment rental                                               | 2,772          | 3,216          |
| Printing, stationery and advertising                                  | 951            | 545            |
| Insurances                                                            | 4,840          | 5,486          |
| General expenses                                                      | 680            | 797            |
| Health and safety                                                     | 3,555          | 3,831          |
| Training                                                              | 215            | 45             |
| Marketing                                                             | 3,773          | 1,502          |
| Bank charges                                                          | 103            | 131            |
| Governance costs (note 7)                                             | 7,031          | 4,936          |
|                                                                       | <u>45,594</u>  | <u>39,395</u>  |
| <b>7 Governance costs</b>                                             | <b>2017</b>    | <b>2016</b>    |
|                                                                       | <b>£</b>       | <b>£</b>       |
| Legal and professional fees                                           | 4,931          | 3,256          |
| Accountancy fees                                                      | 2,100          | 1,680          |
|                                                                       | <u>7,031</u>   | <u>4,936</u>   |

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

### 8 Taxation

No provision for corporation tax has been made due to the charitable status of the Company.

### 9 Employees and employee costs

The Charity had an average of five employees (2016: five employees) during the year. Payroll costs during the year were £76,470 (2016: £75,519).

No employee received remuneration of more than £60,000 (2016: £60,000).

None of the Directors received any remuneration during the year for serving as Directors of the Company nor were they reimbursed for any expenses incurred.

### 10 Tangible fixed assets

|                 | Heritable<br>Property<br>£ | Motor<br>Vehicles<br>£ | Furniture<br>and Fittings<br>£ | Equipment<br>£ | Building<br>Improvements<br>£ | Adventure<br>Playground<br>£ | Total<br>£ |
|-----------------|----------------------------|------------------------|--------------------------------|----------------|-------------------------------|------------------------------|------------|
| COST            |                            |                        |                                |                |                               |                              |            |
| As at 01.11.16  | 365,268                    | 40,828                 | 33,982                         | 5,009          | 88,541                        | 53,023                       | 586,651    |
| Additions       | -                          | 54,972                 | -                              | -              | -                             | -                            | 54,972     |
| Disposals       | -                          | -                      | -                              | -              | -                             | -                            | -          |
| At 31.10.17     | 365,268                    | 95,800                 | 33,982                         | 5,009          | 88,541                        | 53,023                       | 641,623    |
| DEPRECIATION    |                            |                        |                                |                |                               |                              |            |
| As at 01.11.16  | -                          | 40,828                 | 31,418                         | 5,009          | 55,963                        | 46,929                       | 180,147    |
| Charge for year | -                          | -                      | 2,313                          | -              | 5,969                         | 2,025                        | 10,307     |
| On disposals    | -                          | -                      | -                              | -              | -                             | -                            | -          |
| At 31.10.17     | -                          | 40,828                 | 33,731                         | 5,009          | 61,932                        | 48,954                       | 190,454    |
| NBV at 31.10.17 | 365,268                    | 54,972                 | 251                            | -              | 26,609                        | 4,069                        | 451,169    |
| NBV at 01.11.16 | 365,268                    | -                      | 2,564                          | -              | 32,578                        | 6,094                        | 406,504    |

Equipment is used in an administrative and fundraising capacity. All other fixed assets are used in direct charitable activities.

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

| 11 | Debtors        | 2017<br>£ | 2016<br>£  |
|----|----------------|-----------|------------|
|    | Sundry debtors | <u>0</u>  | <u>750</u> |

| 12 | Creditors: Amounts falling due within one year | 2017<br>£     | 2016<br>£    |
|----|------------------------------------------------|---------------|--------------|
|    | Trade creditors                                | 49,673        | 959          |
|    | Accruals and deferred income                   | <u>3,006</u>  | <u>7,340</u> |
|    |                                                | <u>52,679</u> | <u>8,299</u> |

### 13 Operating lease commitments

At 31 October 2017 the Company had future minimum lease payments under non-cancellable operating leases as follows:

|                                | Other<br>2017<br>£ | 2016<br>£     |
|--------------------------------|--------------------|---------------|
| Operating leases which expire: |                    |               |
| Within one year                | 8,283              | 9,280         |
| Within two to five years       | -                  | 8,283         |
|                                | <u>8,283</u>       | <u>17,563</u> |

### 14 Members

The Charity is a Company limited by guarantee and has no share capital. All members, including Directors, are liable to pay £1 each towards liabilities, in the event of winding up.

There were 6 members (2016: 6 members) of the Company during the year.

| 15 | Unrestricted funds                 | Opening<br>balance<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Closing<br>balance<br>£ |
|----|------------------------------------|-------------------------|----------------|------------------|----------------|-------------------------|
|    | General                            | 60,918                  | 165,735        | (169,888)        | -              | 56,765                  |
|    | Designated funds (activity centre) | -                       | 20,000         | -                | -              | 20,000                  |
|    | Designated (advance donations)     | <u>16,597</u>           | -              | <u>16,597</u>    | -              | -                       |
|    |                                    | <u>77,515</u>           | <u>185,735</u> | <u>(186,485)</u> | -              | <u>76,765</u>           |

The designated funds (activity centre) represent income to be used for a special building project.

The designated funds (activity centre) represent income to be used for the following year's programme.

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

| 16 | Restricted funds           | Opening<br>balance | Income        | Expenditure    | Transfers | Closing<br>balance |
|----|----------------------------|--------------------|---------------|----------------|-----------|--------------------|
|    |                            | £                  | £             | £              | £         | £                  |
|    | Property fund              | 365,268            | -             | -              | -         | 365,268            |
|    | Building improvements fund | 28,009             | -             | (5,969)        | -         | 22,040             |
|    | Playground fund            | 4,305              | -             | (2,025)        | -         | 2,280              |
|    | Minibus fund               | -                  | 49,868        | -              | -         | 49,868             |
|    |                            | <u>397,582</u>     | <u>49,868</u> | <u>(7,994)</u> | <u>-</u>  | <u>439,456</u>     |

### Analysis of restricted funds by net assets at 31 October 2017

|              |                              | £              |
|--------------|------------------------------|----------------|
| Fixed Assets | - Property fund              | 365,268        |
|              | - Building Improvements fund | 22,040         |
|              | - Playground fund            | 2,280          |
|              | - Minibus fund               | 49,868         |
|              |                              | <u>439,456</u> |

The Property fund relates to the transfer of Ardvullin House, Ardgour to the Charity with the condition that the property is to be used solely for the purposes of the Charity.

The Building improvements fund comprises donations received specifically in respect of building improvements to be made to the Ardvullin property, less depreciation on the related assets.

The Playground fund relates to income received specifically for the purchase of playground equipment for the Charity, less depreciation on the related assets.

The Minibus fund was setup to finance the acquisition of a new minibus, and further funds were raised by the sale of the old minibus shortly after the year end.

### 17 Related Parties

There were no related party transactions in the year (2016: nil)

### 18 First time adoption of FRS 102

It is the first year that the Company has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 October 2016 and the date of transition to FRS 102 and SORP 2015 was therefore 1 November 2015. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

The policies applied under the Company's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or net income/expenditure.

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

### 19 Comparative Statement of Financial Activities (including Income and Expenditure account)

|                                                             | <i>Unrestricted<br/>Funds</i> | <i>Restricted<br/>Funds</i> | <i>2016</i>      |
|-------------------------------------------------------------|-------------------------------|-----------------------------|------------------|
|                                                             | £                             | £                           | £                |
| <b>Income from</b>                                          |                               |                             |                  |
| Donations and legacies                                      | 173,802                       | -                           | 173,802          |
| Investments                                                 | 6,286                         | -                           | 6,286            |
| <b>Total income and endowments</b>                          | <b>180,088</b>                | <b>-</b>                    | <b>180,088</b>   |
| <b>Expenditure on</b>                                       |                               |                             |                  |
| Raising funds                                               | (15,527)                      | -                           | (15,527)         |
| Charitable activities:                                      |                               |                             |                  |
| Costs of activities in furtherance of the charity's objects | (120,852)                     | (7,994)                     | (128,846)        |
| Support costs                                               | (39,395)                      | -                           | (39,395)         |
| <b>Total expenditure on charitable activities</b>           | <b>(160,247)</b>              | <b>(7,994)</b>              | <b>(168,241)</b> |
| <b>Total expenditure</b>                                    | <b>(175,774)</b>              | <b>(7,994)</b>              | <b>(183,768)</b> |
| <b>Net income/(expenditure) before transfers</b>            | <b>4,314</b>                  | <b>(7,994)</b>              | <b>(3,680)</b>   |
| <b>Transfers between funds</b>                              | <b>-</b>                      | <b>-</b>                    | <b>-</b>         |
| <b>Net movement in funds</b>                                | <b>4,314</b>                  | <b>(7,994)</b>              | <b>(3,680)</b>   |
| <b>Total funds brought forward</b>                          | <b>73,201</b>                 | <b>405,576</b>              | <b>478,777</b>   |
| <b>Total funds carried forward</b>                          | <b>77,515</b>                 | <b>397,582</b>              | <b>475,097</b>   |

The statement of financial activities includes all gains or losses recognised in the year.

All income and expenditure derive from continuing activities.

# HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2017

## NOTES TO THE FINANCIAL STATEMENTS

### 20 Donors

#### Trusts

Eda, Lady Jardine Charitable Trust  
Bank of Scotland Foundation  
Amory Charitable Trust  
The Wood Group  
Castansa Trust  
Lynn Foundation  
Cramond Association  
HDH Wills  
Barbara Ward Foundation  
Tay Charitable Trust  
Peter Vardy Foundation  
Cash for Kids  
Souter Charitable Trust  
ACT Foundation  
Rachel Charitable Trust  
Tennant Southpark Charitable Trust  
Margaret Murdoch Charitable Trust  
Ward Family Charitable Trust  
Patrick Mulholland Trust  
Edinburgh Children's Holiday Fund  
Cruden Foundation  
Rozelle Trust  
Dr Guthrie's Association  
Cotton Trust  
Rhododendron Trust  
Northwood Trust  
JTH Charitable Trust  
Mugdock Children's Trust  
Inchrye Trust  
Clipper Foundation  
Angela Gallacher Memorial Fund  
Brother Jonathan Trust  
Courant Fund  
David & June Gordon Memorial Fund  
Ponton House Trust  
R S Macdonald Trust  
Sir James Miller Trust  
John Watson Trust  
Nancie Massey CT  
Foundation Scotland  
Miss I F Harvey Charitable Trust  
WA Cargill  
Lloyds TSB Foundation for Scotland  
Adamson Trust  
Kuenssberg Charitable Foundation  
Mickel Fund

#### Companies

Investec Wealth and Investment  
Lethenty Cabinet Makers  
Oscars Childcare  
Blackhall Christmas Dip Celebrations  
Nationwide Building Society  
Allegis Global Solutions  
Westerhailes Sports Club  
Thomas Tunnock  
The Stand Comedy Night  
Co-operative Local Community Fund  
336 Financial Management Ltd  
Applied Engineering  
Provident Good Neighbour Award  
Blackhall Sports Committee  
Vialex Ltd  
Calnex Solutions Ltd  
Ernst & Young LLP  
Aberdeen Asset Management  
Walter Scott Foundation

#### Events

London Marathon - Liz Macleod  
Edinburgh Half Marathon - Simon Yapp, Johnny Crombe, Michela Banks, Stuart Bass  
3 Peaks Challenge - William Tait  
Dublin Marathon - El, Katy, Liz and Jenny  
West Highland Way - ICTS  
Kiltwalk

#### Schools

Mary Erskines School (YPI)  
Beeslack High School (YPI)  
Cargilfield School  
Royal High School (YPI)  
George Watson's College

#### Mini Bus Appeal

Scottish Children's Lottery  
Mike & Ken Timmins Kilimanjaro Challenge  
WG Forsyth  
New Park Trust

#### Individuals

Mr & Mrs Nicholas Thomas  
Mrs Ian Pickering  
In Memory of Alison Keay  
In Memory of Agnes Strickland  
In Memory of Joan Mitchell  
Ricki Byers  
Nathalie Mackay