

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 2019

HOPSCOTCH CHILDREN'S CHARITY

**ANNUAL REPORT
YEAR ENDED 31 OCTOBER 2019**

CONTENTS

Administrative Information	1
Report of the Directors	2
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Incorporating Income and Expenditure Account)	6
Balance Sheet	7
Notes to the Financial Statements	9

HOPSCOTCH CHILDREN'S CHARITY

**ADMINISTRATIVE INFORMATION
YEAR ENDED 31 OCTOBER 2019**

DIRECTORS:

Derek William Taylor
Anne Thomson
Sascha Macleod
Mike Timmins
Stephanie Yapp

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

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
Kent
TN9 1BE

SOLICITORS:

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

HOPSCOTCH CHILDREN'S CHARITY

REPORT OF THE DIRECTORS YEAR ENDED 31 OCTOBER 2019

The Directors have pleasure in presenting their report and the unaudited financial statements for the year ended 31 October 2019.

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

2019 was a wonderful year for HopScotch. Building on the foundations of 20 years of providing truly memorable breaks for young people from across Scotland, we expanded our service and secured the funding for a purpose built activity centre at Ardvullin. We were proud to support 322 young people at Ardvullin during our 2019 programme, taking the number of children we have supported since 1999 to 6,095.

HopScotch does not simply provide a free holiday for Scotland's disadvantaged children. Our annual programme meets several health and wellbeing targets and a variety of activities are offered that involve teamwork and cooperation skills. Social skills are also developed, such as assisting in food preparation and eating as a group. There is no access to technology, enabling us to create an environment which emphasizes outdoor activities and social interaction which in turn creates a positive environment for building confidence and self-esteem.

Our 2019 programme commenced on 25 March and ran for 33 weeks until 8 November. We continued to provide a wide range of activities, including visits to the beach, horse-riding, canoeing, indoor climbing, cycling and segway experience. Such a diverse choice of activities ensures the children have opportunities to have experiences with HopScotch which are both fun and educational.

In August we celebrated our 20th anniversary by holding a children's party at Edinburgh Zoo which was attended by around 100 children and their carers. With a magician, face painters and photo booth to entertain the children, along with lots of delicious food and a very popular ice-cream card. The children had a wonderful time.

Groundwork has begun at Ardvullin in preparation for the build of our new activity centre. This project has been made possible thanks to the generosity of the Cotton Trust, the Robertson Trust, Barratt Homes East Scotland, Walter Scott Giving Group, Edward Gostling Foundation, Chance to Study (the Scottish Children's Lottery) and the Walker Family Trust. We anticipate the project will take around seven months to complete.

Here is some feedback from our groups and children in 2019:

"We saw changes in all of the children – a boy who hid in his hoodie because he had been bullied dropped the hood, chatted and demonstrated strength of character in the activities. A girl whose dad is in prison shared this with us and discussed how it made her feel. This has been a week none of us will forget." The Dale Hub

"I love HopScotch it's the best place ever I will miss it so much. It has a beautiful garden and house and activities that I will never forget. Thanks for the diary and hat. PS I loved the bus rides." Elisha

As always, our success is based upon the hard work and commitment of our staff, the support of our Management Committee, and of course all our funders and supporters 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 (continued) YEAR ENDED 31 OCTOBER 2019

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

Derek William Taylor
Anne Thomson
Sascha Macleod
Grace Emerton (resigned 15 January 2019)
Mike Timmins
Stephanie Yapp

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 Company 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 Company 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 Company 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 Company 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); and
- groups not having sufficient carers to accompany children due to reduced 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 Directors who have expertise in the Human Resources arena. Proposals are circulated to all Directors and discussed with the General Manager prior to implementation. No individuals are regarded as key management personnel.

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 £106,157, which is the equivalent of around eight months of expenditure, is satisfactory given the dependable source of donation and grant income.

FINANCIAL REVIEW

The Directors are pleased to note an increase in unrestricted fund donations in the year, and a surplus on unrestricted fund activity. Total income in the year amounted to £330,812 (2018: £236,737), comprising £218,135 for the 2019 programme, £97,500 for an Activity Centre appeal, and £14,177 for the Adventure Playground.

HOPSCOTCH CHILDREN'S CHARITY

REPORT OF THE DIRECTORS (continued)
YEAR ENDED 31 OCTOBER 2019

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 10th FEB 2020 and signed on their behalf by:



Derek William Taylor
Director

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOPSCOTCH CHILDREN'S CHARITY
YEAR ENDED 31 OCTOBER 2019**

I report on the financial statements of Hopscotch Children's Charity for the year ended 31 October 2019, which are set out on pages 6 to 17.

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)].



19/02/20

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

HOPSCOTCH CHILDREN'S CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 OCTOBER 2019**

	<i>Note</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2019 £</i>	<i>2018 £</i>
Income from					
Donations and legacies	2	194,605	112,677	307,282	224,204
Investments	3	23,530	-	23,530	12,533
Total income and endowments		218,135	112,677	330,812	236,737
Expenditure on					
Raising funds	4	(17,942)	-	(17,942)	(22,742)
Charitable activities:					
Costs of activities in furtherance of the charity's objects	5	(126,375)	(21,281)	(147,656)	(144,786)
Support costs	6	(36,139)	-	(36,139)	(36,338)
Total expenditure on charitable activities		(162,515)	(21,281)	(183,796)	(181,124)
Total expenditure		(180,456)	(21,281)	(201,737)	(203,866)
Net income before transfers		37,678	91,396	129,074	32,871
Transfers between funds		-	-	-	-
Net movement in funds		37,678	91,396	129,072	32,871
Total funds brought forward		68,479	480,613	549,092	516,221
Total funds carried forward		106,157	572,009	678,166	549,092

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 18.

HOPSCOTCH CHILDREN'S CHARITY

BALANCE SHEET
AS AT 31 OCTOBER 2019

	Notes	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible fixed assets	10		430,900		430,480
CURRENT ASSETS					
Debtors	11	19,888		34,150	
Cash and cash equivalents			<u>237,641</u>		<u>86,900</u>
			257,529		121,050
CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	12		<u>10,263</u>		<u>2,438</u>
NET CURRENT ASSETS			<u>247,266</u>		<u>118,612</u>
TOTAL ASSETS LESS CURRENT LIABILITES			<u>678,166</u>		<u>549,092</u>
FUNDS					
Unrestricted funds	15		106,157		68,479
Restricted funds					
Heritable property	16		365,268		365,268
Building improvements	16		10,898		16,071
Playground	16		12,000		255
Minibus	16		23,016		35,692
Activity centre	16		<u>160,827</u>		<u>63,327</u>
			<u>678,166</u>		<u>549,092</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.

HOPSCOTCH CHILDREN'S CHARITY

BALANCE SHEET (continued)
AS AT 31 OCTOBER 2019

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 10th FEB 2020 and signed on their behalf by:



Derek William Taylor
Director

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 period in which it is receivable, and the service provided respectively.

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.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are stated at cost, less accumulated depreciation and any accumulated impairment losses.

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:

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 OCTOBER 2019

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.

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.

HOPSCOTCH CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 OCTOBER 2019**

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.

2 Grants and donations receivable

	2019	2018
	£	£
Donations	<u>307,282</u>	<u>224,204</u>

A list of donors is detailed in note 19.

3 Income from investments

	2019	2018
	£	£
Ardvullin rental income	22,934	11,802
Bank interest received	596	731
	<u>23,530</u>	<u>12,533</u>

4 Expenditure on raising funds

	2019	2018
	£	£
Salaries	14,779	14,338
Advertising and publicity	2,273	4,323
Ardvullin weekend rental costs	889	4,081
	<u>17,942</u>	<u>22,742</u>

5 Expenditure on charitable activities – provision of holidays

	2019	2018
	£	£
<u>Unrestricted</u>		
Travel and minibus hire	9,689	13,992
Salaries	51,494	43,752
Heat, light, telephone and broadband	6,734	7,422
Property rates	3,216	3,133
Property, equipment and gardening repairs	16,121	15,859
Insurances	2,437	6,007
Health and safety	3,429	2,488
Cleaning and laundry	7,408	2,162
Depreciation	741	250
Sundry equipment	3,436	5,666
Activity costs	21,671	19,062
Gain on disposal of motor vehicle	-	(8,000)
	<u>126,375</u>	<u>111,793</u>
<u>Restricted</u>		
Depreciation	21,281	22,170
Property, equipment and gardening repairs	-	10,823
	<u>21,281</u>	<u>32,993</u>

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 OCTOBER 2019

6 Support costs

	2019	2018
	£	£
Office rent	6,600	6,600
Office salaries	10,330	10,390
Office utilities	5,114	5,790
Office equipment rental	2,592	2,592
Printing, stationery and advertising	1,571	1,121
General expenses	285	966
Training	84	321
Marketing	3,741	3,341
Bank charges	428	201
Governance costs (note 7)	5,305	4,427
Recruitment	89	590
	<u>36,139</u>	<u>36,338</u>

7 Governance costs

	2019	2018
	£	£
Legal and professional fees	3,085	2,267
Accountancy fees	2,220	2,160
	<u>5,305</u>	<u>4,427</u>

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 four (2018: four) employees during the year. Payroll costs during the year were £76,603 (2018: £67,880).

No employee received remuneration of more than £60,000 (2018: nil).

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.

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 OCTOBER 2019

10 Tangible fixed assets

	Heritable Property £	Motor Vehicles £	Furniture, Fittings & Equipment £	Building Improvements £	Adventure Playground £	Activity Centre £	Total £
COST							
As at 01.11.18	365,268	56,704	38,991	88,541	53,023	-	602,527
Additions	-	-	3,950	-	14,779	4,713	23,442
Disposals	-	(1,000)	-	-	-	-	(1,000)
At 31.10.19	365,268	55,704	42,941	88,541	67,802	4,713	624,969
DEPRECIATION							
As at 01.11.18	-	14,176	38,991	67,901	50,979	-	172,047
Charge for year	-	13,926	741	5,173	2,432	-	22,272
On disposals	-	(250)	-	-	-	-	(250)
At 31.10.19	-	27,852	39,732	73,074	53,411	-	194,069
NBV at 31.10.19	365,268	27,852	3,209	15,467	14,391	4,713	430,900
NBV at 01.11.18	365,268	42,528	-	20,640	2,044	-	430,480

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

11 Debtors

	2019 £	2018 £
Accrued income	15,500	34,150
Prepayments	4,388	-
	<u>19,888</u>	<u>34,150</u>

12 Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	6,162	218
Accruals and deferred income	4,101	2,220
	<u>10,263</u>	<u>2,438</u>

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 OCTOBER 2019

13 Operating lease commitments

At 31 October 2019 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2019	2018
	£	£
Operating leases which expire:		
Within one year	9,192	8,283
Within two to five years	26,792	-
	<u>35,984</u>	<u>-</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 six (2018: six) members of the Company during the year.

15 Unrestricted funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
General	68,479	218,135	(180,456)	-	106,157

16 Restricted funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Heritable property fund	365,268	-	-	-	365,268
Building improvements fund	16,071	-	(5,173)	-	10,898
Playground fund	255	14,177	(2,432)	-	12,000
Minibus fund	35,692	1,000	(13,676)	-	23,016
Activity centre fund	63,327	97,500	-	-	160,827
	<u>480,613</u>	<u>112,677</u>	<u>(21,281)</u>	<u>-</u>	<u>572,009</u>

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 OCTOBER 2019

16 Restricted funds (continued)

Analysis of restricted funds by net assets at 31 October 2019

	£
Fixed assets	
- Heritable property fund	365,268
- Building Improvements fund	10,898
- Playground fund	12,000
- Minibus fund	23,016
Current assets	
- Activity centre fund	<u>160,827</u>
	<u>572,009</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.

The Activity centre fund will be used to finance a new activity centre project.

17 Related parties

There were no related party transactions in the year (2018: nil).

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 OCTOBER 2019

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

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2018</i>
	£	£	£
Income from			
Donations and legacies	194,605	112,677	224,204
Investments	23,530	-	12,533
Total income and endowments	218,135	112,677	236,737
Expenditure on			
Raising funds	(17,942)	-	(22,742)
Charitable activities:			
Costs of activities in furtherance of the charity's objects	(126,375)	(21,281)	(144,786)
Support costs	(36,139)	-	(36,338)
Total expenditure on charitable activities	(162,515)	(21,281)	(181,124)
Total expenditure	(180,456)	(21,281)	(203,866)
Net (expenditure)/income before transfers	37,678	91,396	32,871
Transfers between funds	-	-	-
Net movement in funds	37,678	91,396	32,871
Total funds brought forward	68,479	480,613	516,221
Total funds carried forward	106,157	572,009	549,092

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

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 OCTOBER 2019

19 Donors

Trusts

Brother Jonathan Children's Trust
Bryan Guinness Charitable Trust
Cornerstone Asset Management
Cruden Foundation
David & June Gordon Memorial Trust
Dr Guthrie's Association
Edinburgh Children's Holiday Fund
Foundation Scotland - PF Charitable Trust
HDH Wills 1965 Charitable Trust
Hugh Fraser Foundation
J K Young Endowment Fund
John Harding-Edgar
John Watson Trust
Kuenssberg Charitable Foundation
Lycetts Charity Fund
Mickel Fund
Miss I F Harvey's Charitable Trust
Miss M E Swinton Paterson Charitable Trust
Mugdock Children's Trust
Northwood Charitable Trust
Patrick Mulholland Trust
R S Macdonald Charitable Trust
Sir Jules Thorn Charitable Trust
Tay Charitable Trust
The Adamson Trust
The Clipper Foundation
The Courant Fund for Children
The Crerar Trust
The Evelyn Drysdale Trust
The Hedley Foundation
The JTH Charitable Trust
The Martin Charitable Trust
The Murdoch Forrest Charitable Trust
The Nancie Massey Charitable Trust
The Pleasance Trust
The Robertson Trust
The Rozelle Trust
The Souter Charitable Trust
The W A Cargill Fund
The Ward Family Trust
The Woodward Charitable Trust
WCH Trust
Wilmcote Charitable Trust

Playground Equipment/Roof Repair

The Scottish Government – part of a one-off grant

Companies

366 Financial Management Limited
Blackhall Bowling Club
Calnex Solutions
Carlyle Associates
Cornelian Asset Managers
Emtec Ltd
Ernest & Young
Fox Covert School (dress down day)
Investec Wealth and Investment
Lethenty Cabinetmakers Ltd
Reid Memorial Church
Rettie & Co Christmas Raffle
Rossie House Investment Management
Tesco Bags of Help
Walter Scott Giving Group

Individuals

Miss Sarah Anderson
Mr & Mrs Pickering
Mr & Mrs Thomas
Mr Alastair Carruth
Mr David Mitchell
Mr Duggie Carlye
Mrs Grace Emerton
Ms Rebecca Hall

Activity Centre Fund

Chance to Study
Mr Douglas Brown
Persimmon Homes
The Cotton Trust

Fundraising Events

Cornelian Asset Managers – Tough Mudder, office quiz, fantasy rugby league, five aside football
Derek Banks - Edinburgh Marathon
Kiltwalk
Kirsty Bannerman & Debbie Sheerin - sponsored walk
Matthew Mitchell - Edinburgh Marathon
MPACT Group Ltd - Tough Mudder
Smith & Will - Swim fundraiser

20th Anniversary Party

Barratt Homes East
Concept Group Plc

