

**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 2021**

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**HOPSCOTCH CHILDREN'S CHARITY**

**ADMINISTRATIVE INFORMATION  
YEAR ENDED 31 OCTOBER 2021**

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**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

The Directors have pleasure in presenting their report and the unaudited financial statements for the year ended 31 October 2021.

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**

Although COVID restrictions meant we couldn't initially provide our planned respite breaks in 2021, we were able to continue to offer our family holidays for those families most impacted by COVID. We provided families 3-night stays at Ardvullin running weekly, collecting them on Mondays in our COVID secure HopScotch bus and returning them home on Thursday. During their stay at Ardvullin, the families enjoyed exploring the house and grounds with unlimited access to our adventure playground, trampoline, table tennis and football nets. In addition, they enjoyed visiting local beaches, cable car trips at Nevis Range, and waterfall and forest walk supported by Angus Maclellan, our Project Worker. We provided a total of 28 families with a family holiday at Ardvullin, and here is some feedback from two families who experienced a HopScotch in 2021:

*"The holiday has helped me - it was so good, and we are delighted to come here. It has been very peaceful, and a proper break away for my family and me. This is our first family holiday since 2007."* Sato family

*"The holiday came at the perfect time with COVID and the cost of living, making everyday life that bit tougher. I would never have managed to give my children the memories made on this holiday. My kids have had a lot to deal with lately, and this was a much-needed break from 'normal life'."* Smyth family

In August, when COVID restrictions allowed, we were delighted to resume our usual breaks, and we were able to provide ten respite breaks for groups of children. These breaks were a much-needed relief to the young people who COVID has most impacted, and they created some lifelong memories during their well-deserved respite break.

Here is a quote from Broxburn Family Centre, who facilitated a group of children to attend a HopScotch break in September - *"The children participated in activities they normally wouldn't have had a chance to experience. Leaving behind electronic devices was a new challenge for them, and it has taken them out of their comfort zone and encouraged them to participate in activities."*

In November, we had some much-needed good news when our purpose-built activity centre was completed and trialled by a group of children from Church House in Glasgow who attended a HopScotch break during the last week of our programme, and the children loved it. The centre will be the primary focus of centre-based activities at Ardvullin and will enable us to provide onsite indoor climbing, yoga, team sports and games. We are very excited to use this fantastic facility from now on. It will also mean we can extend our annual programme to provide more children and young people than ever with a HopScotch break. In addition, having this new centre will reduce travelling time, activity costs and our carbon footprint. It wouldn't be possible without the generous donations of those organisations and individuals who have funded the project and to whom we are incredibly grateful.

Looking forward to 2022, we plan to provide an extended respite programme for children and young people, delivering a 36-week programme. With increased mental health issues, isolation and lack of face-to-face contact due to COVID, young people need our support more than ever now. We want to show them that there is hope and that we can build resilience with the help of others. We aim to give the young people a renewed sense of fun, teamwork, interaction and personally put some of these worries aside whilst they get a complete break at Ardvullin.

We want to take this opportunity to thank all our very supportive and committed funders who have supported us over the past two years and ensured we are still able to provide a service to Scotland's most disadvantaged children.

## **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.

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

Derek William Taylor  
Anne Thomson  
Sascha Macleod  
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.

Whilst we hope that the major impact of Covid is behind us, we need to be conscious that its possible for a reversal if new strains emerge. However, we hopefully now have the knowledge and experience of the last two years to limit the impact.

## **REMUNERATION**

We review all personnel remuneration annually taking into account average increases in the sector in which we operate. 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 is satisfactory given the dependable source of donation and grant income. The Directors aim to keep reserves of at least 6 months of normal expenditure.

**REPORT OF THE DIRECTORS (continued)**  
**YEAR ENDED 31 OCTOBER 2021**

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**FINANCIAL REVIEW**

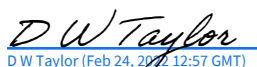
The Directors are pleased to note an increase in unrestricted fund donations in the year, and a surplus on unrestricted fund activity. Total income in the year amounted to £230,134 (2020: £236,423), comprising £178,651 for the 2021 programme and £51,483 for an Activity Centre appeal. Net income amounted to £63,581 (2020: £54,617) resulting in reserves of £796,364 (2020: £732,783).

**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 Feb 24, 2022 and signed on their behalf by:

  
D W Taylor (Feb 24, 2022 12:57 GMT)

Derek William Taylor  
Director

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOPSCOTCH CHILDREN'S CHARITY  
YEAR ENDED 31 OCTOBER 2021**

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I report on the financial statements of Hopscotch Children's Charity for the year ended 31 October 2021, 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)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

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 2021**

	<i>Note</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2021 £</i>	<i>2020 £</i>
<b>Income from</b>					
Donations and legacies	2	137,125	51,483	188,608	205,913
Investments	3	9,449	-	9,449	14,026
Other income – CJRS grants		32,077	-	32,077	16,484
<b>Total income and endowments</b>		<b>178,651</b>	<b>51,483</b>	<b>230,134</b>	<b>236,423</b>
<b>Expenditure on</b>					
Raising funds	4	(19,672)	-	(19,672)	(22,251)
Charitable activities:					
Costs of activities in furtherance of the charity's objects	5	(100,216)	(18,709)	(118,925)	(126,411)
Support costs	6	(27,956)	-	(27,956)	(33,144)
<b>Total expenditure on charitable activities</b>		<b>(128,172)</b>	<b>(18,709)</b>	<b>(146,881)</b>	<b>(159,555)</b>
<b>Total expenditure</b>		<b>(147,844)</b>	<b>(18,709)</b>	<b>(166,553)</b>	<b>(181,806)</b>
<b>Net income before transfers</b>		<b>30,807</b>	<b>32,774</b>	<b>63,581</b>	<b>54,617</b>
<b>Transfers between funds</b>		<b>(4,836)</b>	<b>4,836</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>25,971</b>	<b>37,610</b>	<b>63,581</b>	<b>54,617</b>
<b>Total funds brought forward</b>		<b>129,483</b>	<b>603,300</b>	<b>732,783</b>	<b>678,166</b>
<b>Total funds carried forward</b>	15, 16	<b>155,454</b>	<b>640,910</b>	<b>796,364</b>	<b>732,783</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 18.



HOPSCOTCH CHILDREN'S CHARITY

**BALANCE SHEET**  
**AS AT 31 OCTOBER 2021**

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		<b>702,176</b>		<b>537,125</b>
<b>CURRENT ASSETS</b>					
Debtors	11	<b>30,983</b>		<b>4,975</b>	
Cash and cash equivalents		<u>67,939</u>		<u>194,223</u>	
		<b>98,922</b>		<b>199,198</b>	
<b>CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR</b>	12		<u><b>4,734</b></u>		<u><b>3,540</b></u>
<b>NET CURRENT ASSETS</b>			<u><b>94,188</b></u>		<u><b>195,658</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u><b>796,364</b></u></u>		<u><u><b>732,783</b></u></u>
<b>FUNDS</b>					
Unrestricted funds	15		<b>155,454</b>		<b>129,483</b>
Restricted funds					
Heritable property	16		<b>365,268</b>		<b>365,268</b>
Building improvements	16		<b>4,886</b>		<b>7,892</b>
Playground	16		<b>8,446</b>		<b>10,223</b>
Minibus	16		-		<b>9,090</b>
Activity centre	16		<u><b>262,310</b></u>		<u><b>210,827</b></u>
			<u><u><b>796,364</b></u></u>		<u><u><b>732,783</b></u></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.

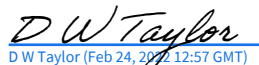
**HOPSCOTCH CHILDREN'S CHARITY**

**BALANCE SHEET (continued)**  
**AS AT 31 OCTOBER 2021**

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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 Feb 24, 2022 and signed on their behalf by:

  
D W Taylor (Feb 24, 2022 12:57 GMT)

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. The Directors believe that the Company has sufficient financial strength to cope with the impact of the current COVID-19 pandemic.

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 2021

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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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31 OCTOBER 2021**

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 Donations and legacies**

	2021	2020
	£	£
Donations	<u>188,608</u>	<u>205,913</u>

A list of donors is detailed in note 19.

**3 Income from investments**

	2021	2020
	£	£
Ardvullin rental income	9,406	13,702
Bank interest received	43	324
	<u>9,449</u>	<u>14,026</u>

Rental income net of related expenditure (Note 4) amounted to £4,730 (2020: £8,601)

**4 Expenditure on raising funds**

	2021	2020
	£	£
Salaries	14,780	16,208
Advertising and publicity	216	942
Ardvullin weekend rental costs	4,676	5,101
	<u>19,672</u>	<u>22,251</u>

**5 Expenditure on charitable activities in furtherance of the charity's objects**

	2021	2020
	£	£
<u>Unrestricted</u>		
Travel and minibus costs	8,265	5,386
Salaries	50,542	53,292
Heat, light, water, telephone and broadband	8,780	5,782
Property rates	3,365	3,085
Property, equipment and gardening repairs	5,013	16,707
Insurances	5,969	6,350
Health and safety	3,550	4,398
Cleaning and laundry	5,108	4,751
Depreciation	988	988
Sundry equipment	1,333	1,974
Activity costs	5,938	4,491
COVID-19 costs	1,365	498
	<u>100,216</u>	<u>107,702</u>
<u>Restricted</u>		
Depreciation	18,709	18,709
<u>Total</u>	<u>118,925</u>	<u>126,411</u>

**NOTES TO THE FINANCIAL STATEMENTS  
AS AT 31 OCTOBER 2021**
**6 Support costs**

	<b>2021</b>	<b>2020</b>
	£	£
Office rent	6,600	6,270
Office salaries	11,028	12,231
Office utilities	2,941	4,412
Office equipment rental	2,462	2,653
Printing, stationery and advertising	635	862
General expenses	90	291
Training	-	284
Marketing	512	2,804
Bank charges	271	250
Governance costs (note 7)	3,417	3,087
	<u>27,956</u>	<u>33,144</u>

**7 Governance costs**

	<b>2021</b>	<b>2020</b>
	£	£
Legal and professional fees	1,077	687
Accountancy fees	2,340	2,400
	<u>3,417</u>	<u>3,087</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 (2020: four) employees during the year. Payroll costs during the year were £76,350 (2020: £81,731).

No employee received remuneration of more than £60,000 (2020: £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.

**NOTES TO THE FINANCIAL STATEMENTS  
AS AT 31 OCTOBER 2021**
**10 Tangible fixed assets**

	Heritable Property £	Motor Vehicles £	Furniture, Fittings & Equipment £	Building Improvements £	Adventure Playground £	Activity Centre £	Total £
COST							
As at 01.11.20	365,268	55,704	42,941	88,541	67,802	130,635	750,891
Additions	-	-	-	-	-	184,747	184,747
At 31.10.21	365,268	55,704	42,941	88,541	67,802	315,382	935,638
DEPRECIATION							
As at 01.11.20	-	41,778	40,720	76,080	55,188	-	213,766
Charge for year	-	13,926	988	3,006	1,777	-	19,697
At 31.10.21	-	55,704	41,708	79,086	56,965	-	233,463
NBV at 31.10.21	365,268	-	1,233	9,455	10,837	315,382	702,175
NBV at 01.11.20	365,268	13,926	2,221	12,461	12,614	130,635	537,125

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

**11 Debtors**

	2021 £	2020 £
Trade debtors	25,735	504
Prepayments	5,248	4,471
	<u>30,983</u>	<u>4,975</u>

**12 Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	1,144	640
Accruals and deferred income	3,590	2,900
	<u>4,734</u>	<u>3,540</u>

**NOTES TO THE FINANCIAL STATEMENTS  
AS AT 31 OCTOBER 2021**
**13 Operating lease commitments**

At 31 October 2021 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Operating leases which expire:		
Within one year	8,846	11,438
Within two to five years	17,741	26,587
	<u>26,587</u>	<u>38,025</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 (2020: six) members of the Company during the year.

**15 Unrestricted funds**

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
General	129,483	178,651	(147,844)	(4,836)	155,454

**16 Restricted funds**

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Heritable property fund	365,268	-	-	-	365,268
Building improvements fund	7,892	-	(3,006)	-	4,886
Playground fund	10,223	-	(1,777)	-	8,446
Minibus fund	9,090	-	(13,926)	4,836	-
Activity centre fund	210,827	51,483	-	-	262,310
	<u>603,300</u>	<u>51,483</u>	<u>(18,709)</u>	<u>4,836</u>	<u>640,910</u>



**16 Restricted funds (continued)**

**Analysis of restricted funds by net assets at 31 October 2021**

	£
Fixed assets	
- Heritable property fund	<b>365,268</b>
- Building improvements fund	<b>4,886</b>
- Playground fund	<b>8,446</b>
Current assets	
- Activity centre fund	<b>262,310</b>
	<b><u>640,910</u></b>

The Heritable 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 Activity centre fund has been used to finance a new activity centre project.

**17 Related parties**

There were no related party transactions in the year (2020: nil).

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31 OCTOBER 2021**
**18 Comparative Statement of Financial Activities (including Income and Expenditure account)**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2020</i>
	£	£	£
<b>Income from</b>			
Donations and legacies	155,913	50,000	205,913
Investments	14,026	-	14,026
Other income – CJRS grants	16,484	-	16,484
<b>Total income and endowments</b>	<b>186,423</b>	<b>50,000</b>	<b>236,423</b>
<b>Expenditure on</b>			
Raising funds	(22,251)	-	(22,251)
Charitable activities:			
Costs of activities in furtherance of the charity's objects	(107,702)	(18,709)	(126,411)
Support costs	(33,144)	-	(33,144)
<b>Total expenditure on charitable activities</b>	<b>(140,846)</b>	<b>(18,709)</b>	<b>(159,555)</b>
<b>Total expenditure</b>	<b>(163,097)</b>	<b>(18,709)</b>	<b>(181,806)</b>
<b>Net income before transfers</b>	<b>23,326</b>	<b>31,291</b>	<b>54,617</b>
<b>Transfers between funds</b>	-	-	-
<b>Net movement in funds</b>	<b>23,326</b>	<b>31,291</b>	<b>54,617</b>
<b>Total funds brought forward</b>	<b>106,157</b>	<b>572,009</b>	<b>678,166</b>
<b>Total funds carried forward</b>	<b>129,483</b>	<b>603,300</b>	<b>732,783</b>

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

All income and expenditure derive from continuing activities.

19 Donors

**Trust**

Edinburgh Children's Holiday Fund  
Evelyn Drysdale Trust  
John Watson Trust  
Kuenssberg Charitable Foundation  
Miss I F Harvey Charitable Trust  
Mugdock Children's Trust  
Nancie Massey Charitable Trust  
Northwood Trust  
Patrick Mulholland Trust  
Sir John and Lady Heathcote Amory's Charitable Trust  
Sir Jules Thorn Charitable Trust  
Tay Charitable Trust  
The Aberbrothock Skea Trust  
The Adamson Trust  
The Barbara Ward Children's Charity  
The Barrack Charitable Trust  
The Bellahouston Trust  
The Bryan Guinness Charitable Trust  
The Edward Gostling Foundation``  
The HDH Wills 1965 Charitable Trust  
The Hugh Fraser Foundation  
The James T Howat Charitable Trust  
The Meikle Foundation  
The Pleasance Trust  
The Robertson Trust  
The Rozelle Trust  
The Scottish Children's Lottery  
The Stafford Trust  
The Walker Family Charitable Trust  
W A Cargill Charitable Trust  
Ward Family Charitable Trust

**Individuals**

Mr & Mrs Pickering  
Mr R McNee

**Company**

Calnex Solutions  
Cornerstone Asset Management  
Cramond Kirk  
Cruden Foundation  
Ecclesiastical Insurance  
Lethenty Cabinet Makers  
The Raging Bull Fundraiser  
Ravelston Golf Club  
Roman Eagle/Trinity lodges  
Tennis Revolution  
Thomas Tunnock  
TK Maxx Foundation  
Turnhouse Golf Club  
The Walter Scott Giving Group  
Glenmore Mountaineering Club

**Events**

Edinburgh University Trampoline Club fundraiser  
Ernest & Young Scotland 7 Hills Challenge  
ESMS 'HopScotch relay' YPI fundraiser  
Lily Gray Garage sale  
Scottish Legal Complaints Commission  
Ian Edwards - NC500 Cycle  
Pippa Belfall crafting fundraiser  
Jen Murtha, KerryAnn O'Connor and Susanne  
O'Connor - Ben Nevis Challenge