

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 2018

HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2018

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HOPSCOTCH CHILDREN'S CHARITY

ADMINISTRATIVE INFORMATION

DIRECTORS: Derek William Taylor
Anne Thomson
Sascha Macleod
Grace Emerton
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 2018

The Directors, who are also Trustees for the purpose of charity law, have pleasure in presenting their report and the unaudited financial statements for the year ended 31 October 2018.

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 2018 programme represented the 19th year of operation during which time we have provided breaks for around 5,773 young people. We continue to pursue our goal of providing respite for young children whose normal lives are often very challenging and our focus remains on children who will have no other opportunity for such a break.

HopScotch does not simply provide a free holiday. Our annual programme meets several Health and Wellbeing targets for the Curriculum for Excellence. A variety of activities are provided that involve teamwork and cooperation skills. Other skills including 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 emphasises outdoor activities and social interaction which in turn creates a positive environment for building confidence and self-esteem.

This year the programme commenced on 26 March and ran for 30 weeks until 3 November, providing 326 children with a respite break at Ardvullin, our respite facility near Fort William. We were delighted to welcome Angus Maclellan back to the role of Project Worker. Our programme continues to provide a wide range of activities, including visits to the beach, horse-riding, canoeing, indoor climbing, cycling and boat trips. Such a diverse choice of activities ensures the children have opportunities to have experiences with HopScotch which are both fun and educational.

This year we have worked with organisations from the Highlands, Strathclyde, Perthshire, Lanarkshire, West Lothian, Stirlingshire, Midlothian, Renfrewshire, Falkirk, West Dunbartonshire and Aberdeenshire. Visiting groups have included young carers' organisations, women's aid groups, HIV support groups, community organisations, family centres and schools.

This is some recent feedback from Milton Primary School, Invergordon: "We have already had a parent coming in with flowers for us saying she can't believe the change in her son since he came home and thanking us for it. His diet was extremely limited and poor before he went. In school we run a healthy packed lunch club to try and extend their knowledge of food and get them to try new things. Mum said since he came home from HopScotch he has wanted to eat spaghetti bolognese, make home-made pizzas and eat sausages – basically our Hopscotch evening menu recreated! Mum was so happy about this." Hazel Munro, Acting Head Teacher.

We are continuing to fundraise for a purpose-built activity centre at Ardvullin, and at the end of 2018 we have raised £85,367. This exciting project will allow us to provide a wide range of exciting indoor sports activities. 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.

2019 will be our 20th anniversary year and we are planning a celebration which will hopefully bring together our supporters and current and former young HopScotch participants.

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 YEAR ENDED 31 OCTOBER 2018

DIRECTORS

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

Derek William Taylor
Anne Thomson
Sascha Macleod
Grace Emerton
Mike Timmins
Stephanie Yapp (appointed 10 May 2018)

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).
- 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 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.

HOPSCOTCH CHILDREN'S CHARITY

REPORT OF THE DIRECTORS YEAR ENDED 31 OCTOBER 2018

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 £68,479, which is the equivalent of around four and a half 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 £236,737 (2017: £235,603) comprising £193,410 for the 2018 programme and £43,327 for an activity centre appeal.

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 6 FEBRUARY 2019 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

I report on the financial statements of Hopscotch Children's Charity for the year ended 31 October 2018, 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
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Edinburgh
EH12 5HD

11 FEBRUARY 2019

HOPSCOTCH CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 OCTOBER 2018

	Note	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
Income from					
Donations and legacies	2	170,054	54,150	224,204	228,185
Investments	3	12,533	-	12,533	7,418
Total income and endowments		182,587	54,150	236,737	235,603
Expenditure on					
Raising funds	4	(22,742)	-	(22,742)	(18,598)
Charitable activities:					
Costs of activities in furtherance of the charity's objects	5	(111,793)	(32,993)	(144,786)	(138,682)
Support costs	6	(36,338)	-	(36,338)	(37,199)
Total expenditure on charitable activities		(148,132)	(32,993)	(181,125)	(175,881)
Total expenditure		(170,874)	(32,993)	(203,867)	(194,479)
Net income before transfers		11,714	21,157	32,871	41,124
Transfers between funds		(20,000)	20,000	-	-
Net movement in funds		(8,287)	41,157	32,871	41,124
Total funds brought forward		76,765	439,456	516,221	475,097
Total funds carried forward		68,479	480,613	549,092	516,221

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 2018**

	Notes	2018		2017	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	10		430,480		451,169
CURRENT ASSETS					
Debtors	11	34,150		-	
Cash and cash equivalents		<u>86,900</u>		<u>117,731</u>	
		121,050		117,731	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	12	<u>2,438</u>		<u>52,679</u>	
NET CURRENT ASSETS			<u>118,612</u>		<u>65,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>549,092</u>		<u>516,221</u>
FUNDS					
Unrestricted funds	15		68,479		76,765
Restricted funds					
Property	16		365,268		365,268
Building improvements	16		16,071		22,040
Playground	16		255		2,280
Minibus	16		35,692		49,868
Activity centre	16		63,327		-
			<u>549,092</u>		<u>516,221</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 6 FEBRUARY 2019 and signed on their behalf by:

Derek William Taylor
Director



HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2018

NOTES TO THE FINANCIAL STATEMENTS

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 2018

NOTES TO THE FINANCIAL STATEMENTS

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 2018

NOTES TO THE FINANCIAL STATEMENTS

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.

2	Grants and donations receivable	2018	2017
		£	£

Donations	224,204	228,185
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A list of donors is detailed in note 20.

3	Income from investments	2017	2017
		£	£

Ardvullin rental income	11,802	7,379
Bank interest received	731	39
	12,533	7,418

4	Expenditure on raising funds	2017	2017
		£	£

Salaries	14,338	14,120
Advertising and publicity	4,323	2,518
Ardvullin weekend rental costs	4,081	1,960
	22,742	18,598

HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2018

NOTES TO THE FINANCIAL STATEMENTS

5 Expenditure on charitable activities - provision of holidays	2018	2017
	£	£
<u>Unrestricted</u>		
Travel and minibus hire	13,992	11,594
Salaries	43,752	51,953
Heat, light, telephone and broadband	7,422	5,341
Property rates	3,133	3,052
Property, equipment and gardening repairs	15,859	14,654
Insurances	6,007	4,840
Health and safety	2,488	3,555
Tree felling	-	6,072
Cleaning and laundry	2,162	3,431
Depreciation	250	2,313
Sundry equipment	5,666	9,795
Activity costs	19,062	14,088
Gain on disposal of motor vehicle	(8,000)	0
	111,793	130,688
<u>Restricted</u>		
Depreciation	22,170	7,994
Property, equipment and gardening repairs	10,823	-
	32,993	7,994
6 Support costs	2018	2017
	£	£
Office rent	6,600	6,600
Office salaries	10,390	10,397
Office utilities	5,790	4,677
Office equipment rental	2,592	2,772
Printing, stationery and advertising	1,121	951
General expenses	966	680
Training	321	215
Marketing	3,341	3,773
Bank charges	201	103
Governance costs (note 7)	4,427	7,031
Recruitment	590	-
	36,338	37,199
7 Governance costs	2018	2017
	£	£
Legal and professional fees	2,267	4,931
Accountancy fees	2,160	2,100
	4,427	7,031

HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2018

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 four employees (2017: five employees) during the year. Payroll costs during the year were £67,880 (2017: £76,470).

No employee received remuneration of more than £60,000 (2017: £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.

10 Tangible fixed assets

	Heritable Property £	Motor Vehicles £	Furniture and Fittings £	Equipment £	Building Improvements £	Adventure Playground £	Total £
COST							
As at 01.11.17	365,268	95,800	33,982	5,009	88,541	53,023	641,623
Additions	-	1,732	-	-	-	-	1,732
Disposals	-	(40,828)	-	-	-	-	(40,828)
At 31.10.18	365,268	56,704	33,982	5,009	88,541	53,023	602,527
DEPRECIATION							
As at 01.11.17	-	40,828	33,731	5,009	61,932	48,954	190,454
Charge for year	-	14,176	251	-	5,969	2,025	22,421
On disposals	-	(40,828)	-	-	-	-	(40,828)
At 31.10.18	-	14,176	33,982	5,009	67,901	50,979	172,047
NBV at 31.10.18	365,268	42,528	-	-	20,640	2,044	430,480
NBV at 01.11.17	365,268	54,972	251	-	26,609	4,069	451,169

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 2018

NOTES TO THE FINANCIAL STATEMENTS

11 Debtors	2018	2017
	£	£

Accrued income	<u>34,150</u>	<u>-</u>
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12 Creditors: Amounts falling due within one year	2018	2017
	£	£

Trade creditors	218	49,673
Accruals and deferred income	<u>2,220</u>	<u>3,006</u>
	<u>2,438</u>	<u>52,679</u>

13 Operating lease commitments

At 31 October 2018 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	Other	
	2018	2017
	£	£
Operating leases which expire:		
Within one year	-	8,283
Within two to five years	-	-
	<u>-</u>	<u>8,283</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 (2017: 6 members) of the Company during the year.

15 Unrestricted funds	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
General	56,765	182,587	(170,873)	-	68,479
Designated funds (activity centre)	<u>20,000</u>	-	-	<u>(20,000)</u>	-
	<u>76,765</u>	<u>182,587</u>	<u>(170,873)</u>	<u>(20,000)</u>	<u>68,479</u>

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

The balance brought forward has been transferred to restricted funds following receipts of income for this project during the year ended 31 October 2018.

HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2018

NOTES TO THE FINANCIAL STATEMENTS

16	Restricted funds	Opening balance	Income Expenditure	Transfers	Closing balance
		£	£	£	£
	Property fund	365,268	-	-	365,268
	Building improvements fund	22,040	(5,969)	-	16,071
	Playground fund	2,280	(2,025)	-	255
	Minibus fund	49,868	(14,176)	-	35,692
	Activity centre fund	-	43,327	20,000	63,327
	Property repairs	-	10,823	(10,823)	-
		<u>439,456</u>	<u>54,150</u>	<u>(32,993)</u>	<u>480,613</u>

Analysis of restricted funds by net assets at 31 October 2018

	£
Fixed Assets	
- Property fund	365,268
- Building Improvements fund	16,071
- Playground fund	255
- Minibus fund	35,692
- Activity centre fund	63,327
	<u>480,613</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 project. In addition to donations in the year for this project, £20,000 previously held in designated reserves has been transferred to this fund.

17 Related Parties

There were no related party transactions in the year (2017: nil)

HOPSCOTCH CHILDREN'S CHARITY

YEAR ENDED 31 OCTOBER 2018

NOTES TO THE FINANCIAL STATEMENTS

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

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	2017
	£	£	£
Income from			
Donations and legacies	178,317	49,868	228,185
Investments	7,418	-	7,418
Total income and endowments	185,735	49,868	235,603
Expenditure on			
Raising funds	(18,598)	-	(18,598)
Charitable activities:			
Costs of activities in furtherance of the charity's objects	(130,688)	(7,994)	(138,682)
Support costs	(37,199)	-	(37,199)
Total expenditure on charitable activities	(167,887)	(7,994)	(175,881)
Total expenditure	(186,485)	(7,994)	(194,479)
Net (expenditure)/income before transfers	(750)	41,874	41,124
Transfers between funds	-	-	-
Net movement in funds	(750)	41,874	41,124
Total funds brought forward	77,515	397,582	475,097
Total funds carried forward	76,765	439,456	516,221

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 2018

NOTES TO THE FINANCIAL STATEMENTS

20 Donors

Trusts

336 Financial Management Services
The Angela Gallagher Memorial Fund
The Barbara Ward Children's Foundation
Barcapel Foundation
The Barrack Charitable Trust
Bellahouston Bequest Fund
The Brother Jonathan Trust for Children's Holidays
The Castansa Trust
Charities Trust
ECHT Church of Scotland ECHT Trust
The Clipper Foundation
Cornerstone Asset Management
The Cotton Trust
Crerar Trust
Cruden Foundation
David & June Gordon Memorial Trust
Edinburgh Children's Holiday Fund
The Evelyn Drysdale Charitable Trust
The Hugh Stenhouse Foundation
Inchrye Charitable Trust
The James Wood Bequest Fund
STV Appeal
Tay Charitable Trust
Tennants Southpark Charitable Trust
The ACT Foundation
The AMW Charitable Trust
The Stafford Trust
The Toy Trust
The Ward Family Trust
The Wessex Trust
The Martin Charitable Trust
St James Place Foundation
The W A Cargill Fund
The JTH Charitable Trust
William Grant Foundation
The Kuenssberg Foundation
Miss I F Harvey's Charitable Trust
Lady Eda Jardine Charitable Trust
Patrick Mulholland Trust
The Lynn Foundation
The Martin Connell Charitable Trust
The Mugdock Children's Trust
The R S MacDonald Charitable Trust
The Nancie Massey Charitable Trust
Northwood Trust
The Pleasance Trust
Rachel Charitable Trust
The Rozelle Trust
The Sir James Miller Trust

Companies

Applied Engineering
Blackhall Sports Committee
Cainex Solutions
Foxy Enterprise Tuck Shop
Halpin Partnership
Hymans Robertson Helping Hands
Investec Wealth & Investment
JM Architects
Leith St Andrews Church
Lethany Cabinetmakers
Peter Vardy
Mary Erskine School
Thomas Tunnock Ltd
Scott Brownrigg

Roof Repair

The Scottish Government - part of a one-off grant

Individuals

Bank of Scotland Foundation - Craig Reynolds
David Mitchell
Duggie Carlyle
Ian Pickering
J. Hardin-Edgar
Mr & Mrs Nicholas Thomas

Activity Centre Appeal

Walter Scott Giving Group
Barratt Homes East Scotland
Walker Group

Events

Laura and Andrew Clapp - Fundraiser
Avril Bell and Michelle Hastie - Kilmathon and Half Marathon
Calum Reynolds - Edinburgh Half Marathon
ea Change Group - Kiltwalk
Mark Follow's Munro Challenge
Bonham Hotel Orkney Trek
Napier University IS Service Desk Lineage Team - Bike Ride
Rosslyn Associates - Rough Runner Challenge
Vicky Allen - Kiltwalk