

COMPANY NUMBER: SC190828
CHARITY NUMBER: SC028660

HOPSCOTCH CHILDREN'S CHARITY

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

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HOPSCOTCH CHILDREN'S CHARITY

**ADMINISTRATIVE INFORMATION
PERIOD ENDED 31 DECEMBER 2023**

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: David Hoose, Partner
Mazars LLP
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

BANKERS: The Royal Bank of Scotland plc
142/144 Princes Street
Edinburgh EH2 4EQ

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 from 1 January 2023 to 31 December 2023.

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 financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

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

PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

2023 Programme

It has been another challenging year for vulnerable families in Scotland struggling to pay for essential items. Our breaks are more vital than ever, with the children selected for a HopScotch break suffering from at least one stressful experience or ACE (Adverse Childhood Experiences), including:

- Physical/emotional or sexual abuse
- Living with someone who abused drugs or alcohol
- Exposure to domestic violence
- Living with someone who has gone to prison
- Living with someone with a mental illness
- Losing a parent through divorce, death, or abandonment

HopScotch's 2023 programme commenced on 20th March and ran for 36 weeks until 25th November, with 389 children experiencing a nurturing, fun and active respite break at Ardvullin. Groups came from all over Scotland, including six from the Highlands, 12 from Lothian, 11 from Glasgow, two from Aberdeen and others from Ayrshire, Dunbartonshire, Lanarkshire, Fife, and Perthshire. Following the Scottish Government's GIRFEC principles, our dedicated staff ensure we deliver all eight well-being indicators - Safe, healthy, achieving, nurtured, active, respected, responsible and included (SHANARRI).

Taigh Sona, our new activity centre, has significantly enhanced the onsite activities we can now offer. It has enabled us to add indoor climbing, yoga, and a selection of sports and games to our programme, which has reduced travel costs and fuel emissions, and it was beneficial when the Corran vehicle ferry was not running for most of our 2023 respite programme. We added Daragh Croft to our activities in 2023. It is a social croft where groups can walk pygmy goats and feed the animals; it has been hugely popular, helps to reduce stress and anxiety, and improves social interaction.

It has been a tight year financially for the charity, with unexpected costs totalling £15,000, including £10,000 in ceiling repairs. In addition, the lack of a vehicle ferry has impacted our weekend rental income at Ardvullin.

HopScotch breaks are needed more than ever, particularly as many organisations make difficult choices on where to spend their limited resources. Our vision, mission, and values inspire us to deliver for children and ensure we continue to support them by giving them a week of respite away from challenging home environments.

We are very grateful for the continued support of our incredible supporters, who enable our work to continue providing quality respite breaks for children and young people living in Scotland.

I want to thank the staff team and fellow directors for all they do throughout the year to contribute to the organisation's successes. Their energy, commitment, and enthusiasm ensure that children across Scotland benefit from our fantastic, inspiring respite breaks.

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 period 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 three 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.

HOPSCOTCH CHILDREN'S CHARITY

REPORT OF THE DIRECTORS (continued) YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

The Directors are pleased to note an increase in unrestricted fund donations in the period. Total income in the period amounted to £252,384 (2022: £246,104), Net expenditure amounted to £23,604 (2022: net expenditure of £54,114) resulting in reserves of £718,646 (2022: £742,250).

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 28, 2024 and signed on their behalf by:



[D W Taylor \(Feb 28, 2024 15:04 GMT\)](#)

Derek William Taylor
Director

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOPSCOTCH CHILDREN'S CHARITY
YEAR ENDED 31 DECEMBER 2023**

I report on the financial statements of Hopscotch Children's Charity for the year ended 31 December 2023, 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

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.


David Hoose (Feb 28, 2024 16:19 GMT)
David Hoose, Partner
Mazars LLP
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

Feb 28, 2024

HOPSCOTCH CHILDREN'S CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
PERIOD ENDED 31 DECEMBER 2023**

	<i>Note</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2023 £</i>	<i>2022 £</i>
Income from					
Donations and legacies	2	227,582	-	227,582	217,141
Investments	3	24,802	-	24,802	28,963
Total income and endowments		252,384	-	252,384	246,104
Expenditure on					
Raising funds	4	(27,321)	-	(27,321)	(29,327)
Charitable activities:					
Costs of activities in furtherance of the charity's objects	5	(193,910)	(16,144)	(210,054)	(226,032)
Support costs	6	(38,613)	-	(38,613)	(44,859)
Total expenditure on charitable activities		(232,523)	(16,144)	(248,667)	(270,891)
Total expenditure		(259,844)	(16,144)	(275,988)	(300,218)
Net (expenditure) / income before transfers		(7,460)	(16,144)	(23,604)	(54,114)
Transfers between funds		-	-	-	-
Net movement in funds		(7,460)	(16,144)	(23,604)	(54,114)
Total funds brought forward		112,770	629,480	742,250	796,364
Total funds carried forward	15,16	105,310	613,336	718,646	742,250

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

All income and expenditure derive from continuing activities.

Detailed comparative figures are included in note 18.

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible fixed assets	10		713,715		718,658
CURRENT ASSETS					
Debtors	11	9,824		7,550	
Cash and cash equivalents		<u>25,225</u>		<u>21,592</u>	
		35,049		29,142	
CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	12		<u>30,118</u>		<u>5,550</u>
NET CURRENT ASSETS			<u>4,931</u>		<u>23,592</u>
TOTAL ASSETS LESS CURRENT LIABILITES			<u><u>718,646</u></u>		<u><u>742,250</u></u>
FUNDS					
Unrestricted funds	15		105,310		112,770
Restricted funds					
Heritable property	16		365,268		365,268
Building improvements	16		1,520		3,074
Playground	16		5,800		7,102
Activity centre	16		<u>240,748</u>		<u>254,036</u>
			<u><u>718,646</u></u>		<u><u>742,250</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 net income or expenditure 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 Feb 28, 2024 and signed on their behalf by:

D W Taylor
D W Taylor (Feb 28, 2024 15:04 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 through the generosity of donors.

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 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 DECEMBER 2023

Heritable Property	Nil
Furniture and Fittings, Equipment, and Building Improvements	10% - 33% straight line
Motor Vehicles	25% straight line
Adventure Playground	10% straight line
Activity Centre	5% 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 DECEMBER 2023

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

	2023	2022
	£	£
Donations	<u>227,582</u>	<u>217,141</u>

A list of donors is detailed in note 19.

3 Income from investments

	2023	2022
	£	£
Ardvullin rental income	24,629	28,763
Bank interest received	173	200
	<u>24,802</u>	<u>28,963</u>

Rental income net of related expenditure (Note 4) amounted to £16,906 (2022: £20,404)

4 Expenditure on raising funds

	2023	2022
	£	£
Salaries	19,001	20,398
Advertising and publicity	597	570
Ardvullin weekend rental costs	7,723	8,359
	<u>27,321</u>	<u>29,327</u>

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

	2023	2022
	£	£
<u>Unrestricted</u>		
Travel and minibus costs	10,526	16,674
Salaries	82,661	80,948
Ardvullin - Heat, light, water, telephone and broadband	8,611	14,567
Ardvullin – Council tax	3,630	4,326
Property, equipment and gardening repairs	24,236	18,736
Insurances	11,695	11,526
Health and safety	5,408	4,452
Ardvullin - Cleaning and laundry	18,870	19,882
Depreciation	6,307	4,901
Activity centre – Equipment costs	6,642	16,433
Activity centre – Sundry expenses	-	3,298
Other holiday costs	15,324	18,715
COVID-19 costs	-	144
	<u>193,910</u>	<u>214,602</u>
<u>Restricted</u>		
Depreciation	16,144	11,430
<u>Total</u>	<u>210,054</u>	<u>226,032</u>

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

6 Support costs

	2023	2022
	£	£
Office rent	6,600	8,250
Office salaries	13,362	13,931
Office utilities	3,460	6,526
Office equipment rental	2,462	3,077
Printing, stationery and advertising	298	368
General expenses	261	608
Recruitment and training	631	633
Marketing	5,974	4,302
Bank charges	254	614
Governance costs (note 7)	5,311	6,550
	<u>38,613</u>	<u>44,859</u>

7 Governance costs

	2023	2022
	£	£
Legal and professional fees	1,843	3,250
Independent examination fee	3,468	3,300
	<u>5,311</u>	<u>6,550</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 five (2022: five) employees during the period. Payroll costs during the period were £115,024 (2022: £115,276).

No employee received remuneration of more than £60,000 (2022: Nil).

None of the Directors received any remuneration during the period 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 DECEMBER 2023

10 Tangible fixed assets

	Heritable Property £	Motor Vehicles £	Furniture, Fittings & Equipment £	Building Improvements £	Adventure Playground £	Activity Centre £	Total £
COST							
As at 01.11.22	365,268	55,704	42,941	88,541	67,802	348,196	968,452
Additions	-	-	-	-	3,858	13,650	17,508
At 31.12.23	365,268	55,704	42,941	88,541	71,660	361,846	985,960
DEPRECIATION							
As at 01.11.22	-	55,704	42,860	82,593	58,689	9,948	249,794
Charge for period	-	-	81	3,005	1,671	17,694	22,451
At 31.12.23	-	55,704	42,941	85,598	60,360	27,642	272,245
NBV at 31.12.23	365,268	-	-	2,943	11,300	334,204	713,715
NBV at 31.10.22	365,268	-	81	5,948	9,113	338,248	718,658

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

11 Debtors

	2023 £	2022 £
Trade debtors	1,223	1,165
Prepayments and accrued income	8,601	6,385
	<u>9,824</u>	<u>7,550</u>

12 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	-
Accruals and deferred income	30,118	5,550
	<u>30,118</u>	<u>5,550</u>

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2023
13 Operating lease commitments

At 31 December 2023 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Operating leases which expire:		
Within one year	4,452	8,846
Within two to five years	615	6,670
	<u>5,067</u>	<u>15,516</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 five (2022: six) members of the Company during the period.

15 Unrestricted funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
General	112,770	252,384	(259,844)	-	105,310

16 Restricted funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Heritable property fund	365,268	-	-	-	365,268
Building improvements fund	3,074	-	(1,554)	-	1,520
Playground fund	7,102	-	(1,302)	-	5,800
Activity centre fund	254,036	-	(13,288)	-	240,748
	<u>629,480</u>	-	<u>(16,144)</u>	-	<u>613,336</u>

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023

16 Restricted funds (continued)

Analysis of restricted funds by net assets at 31 December 2023

		£
Fixed assets	- Heritable property fund	365,268
	- Building improvements fund	1,520
	- Playground fund	5,800
Current assets	- Activity centre fund	240,748
		<u>613,336</u>

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 period (2022: nil).

HOPSCOTCH CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2023

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

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2022</i>
	£	£	£
Income from			
Donations and legacies	217,141	-	217,141
Investments	28,963		28,963
Total income and endowments	<u>246,104</u>	-	<u>246,104</u>
Expenditure on			
Raising funds	(29,327)	-	(29,327)
Charitable activities:			
Costs of activities in furtherance of the charity's objects	(214,602)	(11,430)	(226,032)
Support costs	(44,859)	-	(44,859)
Total expenditure on charitable activities	<u>(259,461)</u>	<u>(11,430)</u>	<u>(270,891)</u>
Total expenditure	<u>(288,788)</u>	<u>(11,430)</u>	<u>(300,218)</u>
Net income before transfers	(42,684)	(11,430)	(54,114)
Transfers between funds	-		
Net movement in funds	(42,684)	(11,430)	(54,114)
Total funds brought forward	<u>115,454</u>	<u>640,910</u>	<u>796,364</u>
Total funds carried forward	<u>112,770</u>	<u>629,480</u>	<u>742,250</u>

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

All income and expenditure derive from continuing activities.

19 Donors

Trust

Aberbrothock Skea Trust
Bank of Scotland Foundation
Barrack Charitable Trust
The Brother Jonathan Trust
The Bryan Guinness Charitable Trust
Cash for Kids - Radio Forth
Dr Guthrie Association
Edinburgh Children's Holiday Fund
Edward Gostling Foundation
Erskine Cunningham Hill Trust
Evelyn Drysdale Charitable Trust
Miller Mathieson Fund
HDH Wills
Mickel Fund
The Nancie Massey
Northwood Charitable Trust
Patrick Mulholland Trust
Pleasance Trust
Ponton House Trust
R S Macdonald Trust
Rooney Family Foundation
Rozelle Trust
Sylvia Aitken Charitable Trust
Tay Charitable Trust
The AMW Charitable Trust
The Clipper Foundation
The Courant Fund
The Findlay Charitable
The JTH Charitable Trust
The Martin Charitable Trust
The Mugdock Trust
The Robertson Trust
The Seedling Foundation
The Souter Charitable Trust
The Stafford Trust
W A Cargill Charitable Trust

Company

Baillie Gifford
British Gas
Calnex Solutions
Capricorn Energy
Charity Crafts
Cruden Foundation
Dalmahoy Golf Club Ladies Section
Eaglesham Primary School
Atelier Ten Scotland
Lethenty Cabinet Makers
Lochaline Social Club
Scottish Passengers Agents Associations
St George School
The Hollies Self Catering
Walter Scott Giving Group
Mary Erskine School

Events

Mrs Vicky Allen - Kiltwalk sponsorship
Ms Abigail Blair - EMF Half Marathon sponsorship
Miss Anna Marshall & siblings - EMF 10K sponsorship
Mrs Roberta McKay - EMF 10K sponsorship

Individuals

A huge thank you to all the Individuals who have supported us via one-off or monthly donations.