

**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 DECEMBER 2024**

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**HOPSCOTCH CHILDREN'S CHARITY**

**ADMINISTRATIVE INFORMATION  
YEAR ENDED 31 DECEMBER 2024**

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<b>DIRECTORS:</b>	Derek William Taylor Anne Thomson Sascha Macleod Mike Timmins Stephanie Yapp (resigned 27 June 2024) Laura Macdonald (appointed 6 August 2024) Chris Gotts (appointed 6 August 2024)
<b>SECRETARY:</b>	R M E McKay
<b>COMPANY NUMBER:</b>	SC190828
<b>CHARITY NUMBER:</b>	SC028660
<b>REGISTERED ADDRESS:</b>	GyleWorks 34 South Gyle Crescent Edinburgh EH12 9EB
<b>INDEPENDENT EXAMINER:</b>	David Hoose, Partner Forvis Mazars LLP Apex 2 97 Haymarket Terrace Edinburgh EH12 5HD
<b>BANKERS:</b>	The Royal Bank of Scotland plc 142/144 Princes Street Edinburgh EH2 4EQ
<b>SOLICITORS:</b>	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 2024 to 31 December 2024.

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**

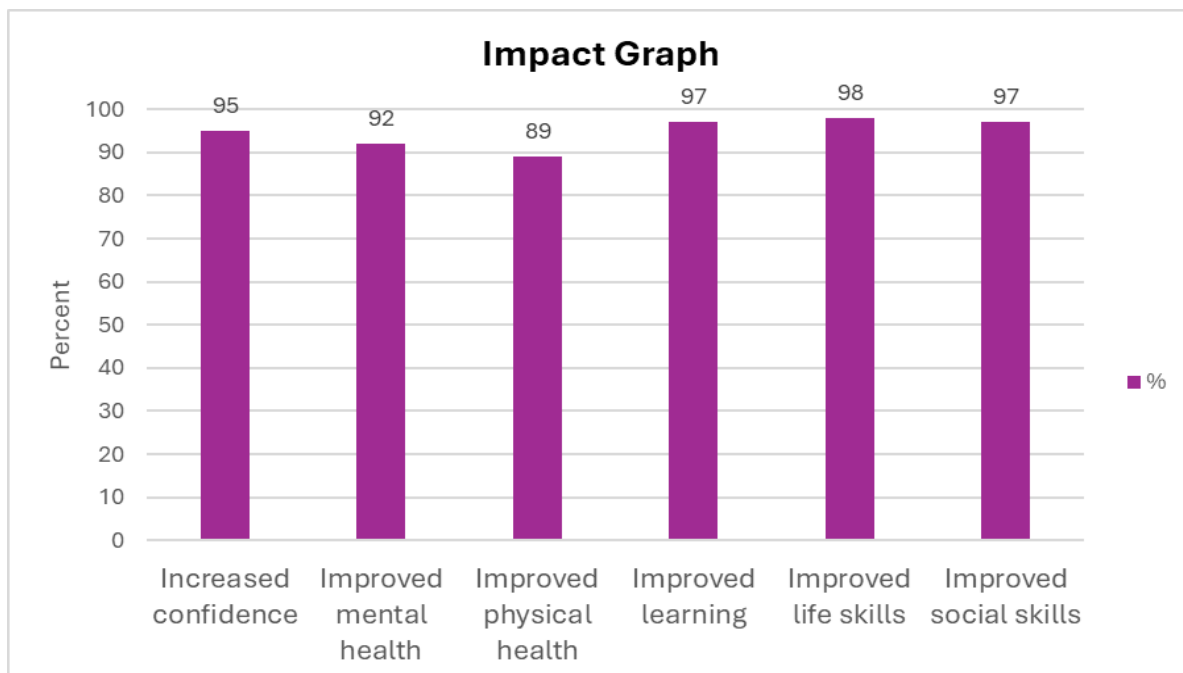
2024 Programme

2024 marked a significant milestone for HopScotch as we proudly commemorated our 25th anniversary of providing essential respite breaks. Our 2024 programme commenced on 18th March and ran over a duration of 36 weeks, concluding on 22nd of November. Throughout this year, 402 children experienced a memorable combination of enjoyable activities, nurturing care, and active engagement during their respite breaks at Ardvullin. Each child was offered the opportunity to explore new pursuits, establish lasting friendships, and create cherished memories within a supportive environment.

The activities included long-standing favourites such as visits to the beach, horse riding, indoor climbing, tubing, Segway tours, gondola excursions, and various enjoyable and adventurous team-building initiatives. These activities have resulted in positive outcomes, facilitating the development of confidence, enhancement of physical and mental well-being, and fostering a sense of calm and relaxation. In addition, they support resilience, cultivate friendships, and contribute to an increased sense of happiness and optimism regarding the future.

The Impact of Respite Breaks

This chart illustrates the positive effects that HopScotch respite breaks had on children and young people in 2024, highlighting improvements in areas such as confidence, physical activity, social interactions, and overall well-being.



*This data was obtained from our partner organisations following the respite breaks.*

## HOPSCOTCH CHILDREN'S CHARITY

### REPORT OF THE DIRECTORS (continued) YEAR ENDED 31 DECEMBER 2024

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The children who participated in the HopScotch break have navigated various challenges. For some, these challenges may involve the stresses associated with caring for a family member; for others, it may entail coping with the loss of a parent. For many, this holiday represents their first opportunity to travel beyond their local area. Our HopScotch participants come from diverse backgrounds and have faced a multitude of life challenges. Regardless of their experiences, our objective is to provide them with enjoyable and inspiring opportunities.

#### Activity Centre

Taigh Sona, our newly established activity centre, has significantly enhanced our engagement with children and young people. We now offer a diverse range of on-site activities, including indoor climbing that challenges personal limits and yoga classes that promote relaxation. There are numerous opportunities for various sports and games, as well as team-building activities that foster lasting connections. In the evenings, our safe and welcoming environment provides a space for groups to connect, share their experiences, and create unforgettable memories.

#### Project 25

We launched Project 25 in August to celebrate our 25 years of operation. Staff and volunteers participated in various fundraising activities, including running for 25 days in September, taking part in the John Muir Way Nocturnal Ultramarathon, and completing 25 cold water dips!

#### Other News

To provide the safest possible environment at Ardvullin we upgraded our fire alarm system to Level 1, which is the most comprehensive type designed to provide the earliest warning of a fire.

We welcomed two new Directors to our Committee: Chris Gotts and Laura Macdonald, who bring a wealth of knowledge in legal and employment matters.

Our staff team has grown to six employees with the addition of a salaried housekeeper, replacing our contract cleaning company. I would like to express my gratitude to our dedicated staff and fellow directors for their hard work throughout the year, which has significantly contributed to the charity's success. Their energy, commitment, and enthusiasm ensure that children across Scotland can enjoy our fantastic and inspiring respite breaks.

#### Funding

This year, we raised a total of £288,289 for the 2024 Programme and are incredibly grateful for the ongoing support of our wonderful supporters, which enables us to continue providing high-quality respite breaks for children and young people in Scotland.

#### Looking ahead to 2025

We aim to secure funding to complete our washroom refurbishment project, which will cost £94,000. This refurbishment is not just necessary; it is a vital step towards enhancing the overall experience for the children. The upgrade will involve extending the first floor to create additional washroom facilities, including six showers, six sinks, toilets, and a separate independent washroom for visiting staff members.

We will also refurbish the current ensuite used for staff from visiting groups, and the accessible toilet on the ground floor. These improvements are designed to create a comfortable and dignified environment for visitors during their stays, greatly enhancing the significance and impact of their 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 (resigned 27 June 2024)  
Laura Macdonald (appointed 6 August 2024)  
Chris Gotts (appointed 6 August 2024)

### **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.

### **FINANCIAL REVIEW**

The Directors are pleased to note an increase in unrestricted fund donations in the period. Total income in the period amounted to £383,289 (2023: £252,384), Net income amounted to £89,461 (2023: net expenditure of £23,604) resulting in reserves of £808,107 (2023: £718,646).

### **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.

HOPSCOTCH CHILDREN'S CHARITY

REPORT OF THE DIRECTORS (continued)  
YEAR ENDED 31 DECEMBER 2024

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APPROVAL

The Report of the Directors was approved by the Board on 11/03/2025 and signed on their behalf by:



[Derek Taylor \(Mar 11, 2025 20:27 GMT\)](#)

Derek William Taylor  
Director

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOPSCOTCH CHILDREN'S CHARITY  
YEAR ENDED 31 DECEMBER 2024**

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I report on the financial statements of Hopscotch Children's Charity for the year ended 31 December 2024, which are set out on pages 7 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**

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 \(Mar 12, 2025 07:43 GMT\)](#)

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

12/03/2025



HOPSCOTCH CHILDREN'S CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
YEAR ENDED 31 DECEMBER 2024**

	<i>Note</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2024 £</i>	<i>2023 £</i>
<b>Income from</b>					
Donations and legacies	2	260,411	95,000	355,411	227,582
Investments	3	27,878	-	27,878	24,802
<b>Total income and endowments</b>		<b>288,289</b>	<b>95,000</b>	<b>383,289</b>	<b>252,384</b>
<b>Expenditure on</b>					
Raising funds	4	(33,624)	-	(33,624)	(27,321)
Charitable activities:					
Costs of activities in furtherance of the charity's objects	5	(202,123)	(17,046)	(219,169)	(210,054)
Support costs	6	(41,035)	-	(41,035)	(38,613)
<b>Total expenditure on charitable activities</b>		<b>(243,158)</b>	<b>(17,046)</b>	<b>(260,204)</b>	<b>(248,667)</b>
<b>Total expenditure</b>		<b>(276,782)</b>	<b>(17,046)</b>	<b>(293,828)</b>	<b>(275,988)</b>
<b>Net (expenditure) / income before transfers</b>		<b>11,507</b>	<b>77,954</b>	<b>89,461</b>	<b>(23,604)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>11,507</b>	<b>77,954</b>	<b>89,461</b>	<b>(23,604)</b>
<b>Total funds brought forward</b>		<b>105,310</b>	<b>613,336</b>	<b>718,646</b>	<b>742,250</b>
<b>Total funds carried forward</b>	15,16	<b>116,817</b>	<b>691,290</b>	<b>808,107</b>	<b>718,646</b>

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 2024**

	<i>Notes</i>	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		691,182		713,715
<b>CURRENT ASSETS</b>					
Debtors	11	5,880		9,824	
Cash and cash equivalents			<u>125,713</u>	<u>25,225</u>	
			<u>131,593</u>	<u>35,049</u>	
<b>CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR</b>					
	12	<u>14,668</u>		<u>30,118</u>	
<b>NET CURRENT ASSETS</b>			<u>116,925</u>		<u>4,931</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITES</b>			<u>808,107</u>		<u>718,646</u>
<b>FUNDS</b>					
Unrestricted funds	15		116,817		105,310
Restricted funds					
Heritable property	16		365,268		365,268
Building improvements	16		189		1,520
Playground	16		4,843		5,800
Activity centre	16		227,715		240,748
Reserves (Restricted five years)	16		75,000		-
Washrooms	16		<u>18,275</u>		-
			<u>808,107</u>		<u>718,646</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 11/03/2025

and signed on their behalf by:

  
Derek William Taylor  
Director

Derek Taylor (Mar 11, 2025 20:27 GMT)

## **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) - (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 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 2024

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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
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.

**NOTES TO THE FINANCIAL STATEMENTS  
AS AT 31 DECEMBER 2024**

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**

	2024	2024	2024	2023
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	
	£	£	£	£
Donations	<u>260,411</u>	<u>95,000</u>	<u>355,411</u>	<u>227,582</u>

A list of donors is detailed in note 19.

**3 Income from investments**

	2024	2023
	£	£
Ardvullin Rental Income	27,667	24,629
Bank interest received	211	173
	<u>27,878</u>	<u>24,802</u>

Rental income net of related expenditure (Note 4) amounted to £22,041 (2023: £16,906)

**4 Expenditure on raising funds**

	2024	2023
	£	£
Salaries	24,881	19,001
Advertising and merchandise	3,117	597
Ardvullin weekend rental costs	5,626	7,723
	<u>33,624</u>	<u>27,321</u>

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

	2024	2023
	£	£
<u>Unrestricted</u>		
Travel and minibus costs	13,541	10,526
Salaries	90,927	82,661
Ardvullin - Heat, light, water, telephone and broadband	9,205	8,611
Ardvullin – Council tax	3,721	3,630
Property, equipment and gardening repairs	29,258	24,236
Insurances	11,248	11,695
Health and safety	6,738	5,408
Ardvullin - Cleaning and laundry	3,093	18,870
Depreciation	7,212	6,307
Activity centre – Equipment costs	7,742	6,642
Activity Entrance, sports equipment, arts & crafts and other holiday costs	19,438	15,324
	<u>202,123</u>	<u>193,910</u>
<u>Restricted</u>		
Depreciation	15,321	16,144
Washroom expenditure	1,725	-
	<u>17,046</u>	<u>16,144</u>
<u>Total</u>	<u>219,169</u>	<u>210,054</u>

## HOPSCOTCH CHILDREN'S CHARITY

### NOTES TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2024

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#### 6 Support costs

	2024	2023
	£	£
Office rent	1,400	6,600
Office salaries	15,907	13,362
Office utilities	3,011	3,460
Office equipment rental	3,205	2,462
Printing, stationery and advertising	464	298
Website upgrade	2,299	-
General expenses	605	261
Recruitment and training	-	631
Marketing	8,078	5,974
Bank charges	416	254
Governance costs (note 7)	5,650	5,311
	<u>41,035</u>	<u>38,613</u>

#### 7 Governance costs

	2024	2023
	£	£
Legal and professional fees	2,008	1,843
Independent examination fee	3,642	3,468
	<u>5,650</u>	<u>5,311</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 six (2023: five) employees during the period. Payroll costs during the period were £131,716 (2023: £115,024).

No employee received remuneration of more than £60,000 (2023: 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 2024

10 Tangible fixed assets

	Heritable Property £	Motor Vehicles £	Furniture, Fittings & Equipment £	Building Improvements £	Adventure Playground £	Activity Centre £	Total £
COST							
As at 01.01.24	365,268	55,704	42,941	88,541	71,660	361,846	985,960
Additions	-	-	-	-	-	-	-
At 31.12.24	365,268	55,704	42,941	88,541	71,660	361,846	985,960
DEPRECIATION							
As at 01.01.24	-	55,704	42,941	85,598	60,360	27,642	272,245
Charge for period	-	-	-	2,577	1,864	18,092	22,533
At 31.12.24	-	55,704	42,941	88,175	62,224	45,734	294,778
NBV at 31.12.24	365,268	-	-	366	9,436	316,112	691,182
NBV at 31.12.23	365,268	-	-	2,943	11,300	334,204	713,715

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

11 Debtors

	2024 £	2023 £
Trade debtors	-	1,223
Prepayments and accrued income	5,880	8,601
	<u>5,880</u>	<u>9,824</u>

12 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	-
Accruals and deferred income	14,668	30,118
	<u>14,668</u>	<u>30,118</u>

**NOTES TO THE FINANCIAL STATEMENTS  
AS AT 31 DECEMBER 2024**
**13 Operating lease commitments**

At 31 December 2024 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Operating leases which expire:		
Within one year	615	4,452
Within two to five years	-	615
	<u>615</u>	<u>5,067</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 (2023: five) members of the Company during the period.

**15 Unrestricted funds**

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
General	105,310	288,289	(276,783)	-	116,817

**16 Restricted funds**

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Heritable property fund	365,268	-	-	-	365,268
Building improvements fund	1,520	-	(1,331)	-	189
Playground fund	5,800	-	(957)	-	4,843
Activity centre fund	240,748	-	(13,033)	-	227,715
Reserves five years	-	75,000	-	-	75,000
Washrooms	-	20,000	(1,725)	-	18,275
	<u>613,336</u>	<u>95,000</u>	<u>(17,046)</u>	<u>-</u>	<u>691,290</u>



**NOTES TO THE FINANCIAL STATEMENTS  
AS AT 31 DECEMBER 2024**

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**16 Restricted funds (continued)**

**Analysis of restricted funds by net assets at 31 December 2024**

	£
Fixed assets	
- Heritable property fund	<b>365,268</b>
- Building improvements fund	<b>189</b>
- Playground fund	<b>4,843</b>
Current assets	
- Activity centre fund	<b>227,715</b>
- Reserves five years	<b>75,000</b>
- Washrooms	<b>20,000</b>
	<b><u>693,015</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.

The reserves five years fund of £75k was donated by Edward Gostling – to be allocated to Reserves for 5 years unless an emergency we can access.

Washrooms funds are for the upgrade the Washroom/Toilet Facilities at Ardvullin.

**17 Related parties**

There were no related party transactions in the period (2023: nil).

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31 DECEMBER 2024**
**18 Comparative Statement of Financial Activities (including Income and Expenditure account)**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2023</i>
	£	£	£
<b>Income from</b>			
Donations and legacies	<b>227,582</b>	-	<b>227,582</b>
Investments	<b>24,802</b>	-	<b>24,802</b>
<b>Total income and endowments</b>	<b>252,384</b>	-	<b>252,384</b>
<b>Expenditure on</b>			
Raising funds	<b>(27,321)</b>	-	<b>(27,321)</b>
Charitable activities:			
Costs of activities in furtherance of the charity's objects	<b>(193,910)</b>	<b>(16,144)</b>	<b>(210,054)</b>
Support costs	<b>(38,613)</b>	-	<b>(38,613)</b>
<b>Total expenditure on charitable activities</b>	<b>(232,523)</b>	<b>(16,144)</b>	<b>(248,667)</b>
<b>Total expenditure</b>	<b>(259,844)</b>	<b>(16,144)</b>	<b>(275,988)</b>
<b>Net (expenditure) / income before transfers</b>	<b>(7,460)</b>	<b>(16,144)</b>	<b>(23,604)</b>
<b>Transfers between funds</b>	-	-	-
<b>Net movement in funds</b>	<b>(7,460)</b>	<b>(16,144)</b>	<b>(23,604)</b>
<b>Total funds brought forward</b>	<b>105,310</b>	<b>613,336</b>	<b>718,646</b>
<b>Total funds carried forward</b>	<b>105,310</b>	<b>613,336</b>	<b>718,646</b>

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**

Bank of Scotland Foundation  
Bellahouston Bequest Trust  
Cash for Kids - Radio Forth  
Christina Mary Hendrie Trust  
Cruden Foundation  
Dr Guthrie Association  
Edinburgh Children's Holiday Fund  
Edward Gostling Foundation  
Evelyn Drysdale Charitable Trust  
Findlay Charitable Trust  
Grocer's Hall  
Hugh Fraser Foundation  
Inchyre Trust  
John Watson  
Nancie Massey Charitable Trust  
Northwood Charitable Trust  
Patrick Mulholland Trust  
Pleasance Trust  
Ponton House Trust  
Scottish Children's Lottery  
St. James Place Foundation  
Tartan Army Children's Charity  
The Barbara Ward Children's Foundation  
The Brother Jonathan Trust for Holidays  
The Clipper Foundation  
The Lady Marian Gibson  
The Hedley Foundation  
The Hunter Foundation (Kiltwalk)  
The Mickel Fund  
The Murdoch Forrest Charitable Trust  
The Mugdock Trust  
The Nancie Massey Charitable Trust  
The Robertson Trust  
The R S Macdonald Charitable Trust  
The Rozelle Trust  
The Souter Charitable Trust  
The Steel Charitable Trust  
The Volant Charitable Trust  
The WA Cargill Charitable Trust  
The WCH Trust

**Company**

Arnold Clark  
AJM  
Banton Primary School  
Bentley  
Blackhall St. Columba's Church  
Calnex Solutions  
Carbon Financials  
Dalmahoy Golf Club Ladies Section  
Glenboig Neighbourhood House  
Jarvie Plant  
Kiltwalk  
Lethenty Cabinet Makers  
Martin Currie Investments  
Mary Erskine School - YPI  
Republic of Media  
St. Andrews Church  
Teddy Bear Hospital  
Tesco  
The Scottish Sun  
Thomas Tunnock  
TK Maxx  
Turnhouse Golf Club  
University of Glasgow (on behalf of Patricia Palfrey)  
Walter Scott Giving Group

**Events**

Grant Lindsay – Everest Base Camp Trek  
EMF – Alan Parfery  
Republic of Media – 7 Hills Challenge

**Project 25:**

Brian Allen – John Muir Way Nocturnal Ultramarathon  
Anna Marshall – 25 Dips  
Roberta McKay & Alison Bass – 25 runs in September

**Individuals**

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