

**CHARITY NO: SC022633**

**COMPANY NO: SC151359**

**HOPSCOTCH THEATRE COMPANY  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**HOPSCOTCH THEATRE COMPANY**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025**

	<b>PAGE</b>
Reference and Administrative information	1
Report of the Trustees	2 – 11
Independent Examiner’s Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 – 23

## HOPSCOTCH THEATRE COMPANY

### REFERENCE AND ADMINISTRATIVE INFORMATION

**Charity Name:** Hopscotch Theatre Company

**Registered Office and  
Operational Address:** 7 Water Row  
Govan  
Glasgow  
G51 3UW

**Charity Registration Number:** SC022633

**Company Registration Number:** SC151359

**Directors:** Mr J Gallagher (Chair, resigned 05.09.2025)  
Mrs D Hannon (Treasurer, resigned 05.09.2025)  
Miss T Connelly (Interim Chair, appointed 05.09.2025)  
Mrs J Vale (Resigned 12.02.2026)  
Mr P Bisland (Appointed 05.09.2025)  
Dr E Nelson (Appointed 05.09.2025)  
Mrs R Dobson (Appointed 31.10.2025)

**Secretary:** S Black-Daniels (Resigned 03.04.2026)

**Independent Examiners:** Wbg Services LLP  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers:** Virgin Money  
1 Causeyside Street  
Paisley  
PA1 1UW

## **HOPSCOTCH THEATRE COMPANY**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 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).

#### **Structure, Governance and Management Governing Document:**

The organisation is a charitable company limited by guarantee, incorporated on 10th June 1994. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The Board of Trustees hold regular meetings to review all aspects of the operation of the charity. The charity ensures that new trustees have skills that will complement the existing structure of the board and ensure that they are familiar with the practical work of the charity. They are also given an induction when they join the board. As set out in the articles of Association the maximum number of Trustees is 20. One third of directors must retire from office at the Annual General Meeting but can be re-elected.

A member may nominate themselves or another for consideration for election as a trustee. The election process will take place at the Annual General Meeting. The trustees may at any time appoint any member (providing they are willing to act) to be a trustee, either to fill a vacancy or as an additional trustee.

#### **Risk Management**

The trustees are aware of the importance of risk management and intend to review any potential risk and put in place systems to manage them.

#### **Related Parties**

In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy. The representation of local organisations within this group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### **Objectives and Activities**

Hopscotch Theatre Company is Scotland's longest running children's theatre company, creating touring theatre and pantomime for children, young people and family audiences.

#### **Mission, Vision and Values**

Hopscotch Theatre Company's mission is to create rebellious and joyous theatre that nurtures and empowers children and young people to thrive and succeed. We achieve this by commissioning original plays by some of Scotland's leading playwrights & theatre makers. Producing high-quality theatre productions that not only entertain but help children and young people develop new skills, resilience & confidence.

Our vision is for a future where every child and young person in Scotland feels inspired by and included in a vibrant creative community.

## **HOPSCOTCH THEATRE COMPANY**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025**

#### **Mission, Vision and Values (continued)**

We believe that every child, no matter their background & circumstances, has the right to attend & participate in creative, cultural engagement to spark imagination & encourage self-expression. Children will be part of our creation process from the beginning and:

- Our projects will support learning within schools and communities.
- Our practice will support artists working to create theatre for children.
- Our ambition is to remain a resilient organisation.
- Our focus is to become an environmentally conscious organisation.

#### **Objectives**

As stated in the company's Memorandum of Association, the objectives of the charity are to: Promote and encourage the arts, especially opera, plays, drama, ballet and music, and the study of the arts and for these purposes to organise, promote, manage and conduct music, dramas and other entertainments in the United Kingdom and abroad annually or at such longer intervals as the company may determine.

#### In furtherance of the stated objects, the company shall:

Advance Scottish contemporary theatre through the commissioning and performing of challenging relevant new writing and devised work embracing all forms and styles.

To tour and work throughout Scotland and abroad across the widest possible social and geographical spread to encourage the development of existing and new audiences and venues.

#### **Activities**

Our activities to promote these objectives can currently be divided into the following four areas:

- Commissioning New Writing: Developing new writing and devised theatre for young audiences by leading talent in Scotland, including our annual associate pantomime playwright opportunity, that provides career development, experimentation and discovery for emerging writers based in Scotland.
- Theatre & Contemporary Pantomime: Creating an annual programme of theatre productions and pantomime for schools, venues and community groups for children, young people and their caregivers.
- Outreach & Schools: Working in partnership with communities and school clusters through creative learning workshops and experiences, tools or projects, in particular schools touring.
- Emerging Creatives: Providing employment opportunities for freelance artists across all departments of theatre making to nurture and support Scotland's creative economy.

#### **Strategic Priorities**

Hopscotch Theatre Company maintains its key priority to build sustainability within the core of the company, through the delivery of high-quality productions and workshops while developing stronger partnerships and increasing the impact of our activities:

- (1) Increase the number of external partnerships.
- (2) Develop our learning programme.
- (3) Develop our network of artists interested in creating theatre for young audiences.
- (4) Expand audience engagement and retention.
- (5) Develop our organisational model.
- (6) Develop strategic financial resilience.

## HOPSCOTCH THEATRE COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

#### Strategic Priorities (continued)

To deliver these strategic aims, the charity will:

##### (1) Increase the number of external partnerships

- Secure one formal partnership by 31st July 2026, building on past successes with Glasgow University, East Lothian Council and Glasgow Life to expand our demographic reach and secure additional revenue.
- The charity will continue to expand participation in its touring programme, with a focus on engaging communities in areas of higher deprivation, including the re-establishment of a workshop programme supported through external funding.
- The charity will continue to develop relationships with local authorities to support the annual pantomime and help sustain production quality while meeting rising costs, including fair pay for freelance staff.

##### (2) Develop our learning programme

- Secure £2,000 from trust and foundations by 1st October 2026 to support the development of the *R/SE* pilot drama workshop programme.
- Launch the pilot drama workshop programme supporting children's emotional wellbeing and resilience in the Glasgow and Central belt area, reaching 1,500 children.
- Continue to increase digital evaluation form responses, gathering feedback that will directly inform and improve future workshop content and delivery.

##### (3) Develop our network of artists interested in creating theatre for young audiences

- Connect with a minimum of two new creatives by 31st July 2027 offering advice, informal mentorship and free space hire for projects with the aim of supporting the creative community in and around Glasgow, diversifying the demographics of our artist network and discovering emerging talent.
- Ensure at least 25% of our network of emerging artists is engaged on more than one project annually, promoting continuity of creative work and financial sustainability for emerging careers.
- Attend student showcases, programmes or festivals annually to identify new trends, talent and build industry relationships.

##### (4) Expand audience engagement and retention

**Strengthen school and community relationships** – Sustain engagement with schools and community partners by monitoring repeat bookings and supporting opportunities for schools to re-engage with the programme.

**Improve evaluation and feedback mechanisms** – Develop age-appropriate evaluation tools for children and accessible feedback forms for families and implement a process to collect and review audience feedback during each touring cycle.

**Increase family engagement at public performances** – Work with community organisations, partners and venues to broaden access to performances and encourage greater family participation through outreach and partnership marketing.

##### (5) Develop our organisational model and increase board engagement

- Hold quarterly core team and board meetings, with each core member participating in professional development and the AGM by October 2026.
- Appoint two new board members with expertise in one of the following areas: finance, HR, or engagement by December 2026.
- HR, or engagement by December 2026.

## HOPSCOTCH THEATRE COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

#### Strategic Priorities (continued)

##### (6) Develop strategic financial resilience (forward facing)

- Implement a new pantomime ticket strategy with early booking incentives, and flexible payments to stabilise income and improve pre-production management (Jan 2026 - Jan 2027).
- Open a dedicated project savings account with our current bank to improve the management of reserves and restricted funding to ensure financial resilience.
- Leverage our studio space at 7 Water Row to generate a target of £3,500 in profit from space hire which can be reinvested in improving facilities before 1st August 2026, including a hot water supply.

#### **Plop! In the Ocean - July 2024 - September 2024**

Plop! In the Ocean is an energetic two-hander ancient Greek comedy for children aged 8–12, featuring Demeter and Poseidon on an epic quest to restore harmony to the land and sea. The play was inspired by the diaries and experiences of Sarah Mooney, former Roald Dahl Foundation storyteller, who sailed across the Atlantic with 12 female-identifying scientists studying the impact of plastic pollution and ocean toxicity. The project's mission is to educate children and young people, in an age-appropriate way, about the dangers of plastic pollution and the small, everyday actions we can all take to protect our oceans.

- Building on our 2022 tour of schools and libraries on Scotland's west coast, *Plop! In the Ocean* was presented at Cowdray Hall, Aberdeen, as part of the Aberdeen Festival of the Sea. For this re-tour, we created a complementary workshop and digital resource pack in collaboration with theatre maker and facilitator Chloe Shimmin, enabling children and families to explore the play's themes of environmental stewardship more deeply.
- Sarah Mooney's original play was adapted by Calum Moore, reflecting feedback and learning from children and teaching staff in 2022. The production was funded by the People's Postcode Lottery and the Walter Scott Giving Group and toured 33 schools between August and September 2024, combining performance with interactive opportunities to inspire young audiences to take action for the oceans.

#### **The Critic – September 2024**

The Critic (working title) was developed through a small Research and Development (R&D) and scratch process supported by our development fund by writer Jen McGregor. The project explored the creation of an immersive creative learning resource for children aged 7–12, designed to support classroom learning through storytelling, drama and critical thinking. The concept centres on the character of a magical and slightly pompous theatre critic who guides pupils through a narrative experience combining short filmed segments with printed materials such as letters, diary entries and newspaper clippings. Inspired by the five-act structure of A Christmas Carol, the project tested how narrative, performance and design could work together to create an engaging multimedia education resource. This initial development phase enabled us to explore the creative concept, produce draft scripts and materials, and assess the potential for future digital learning resources for schools.

#### **Pinocchio – November 2024 - January 2025 (Live Touring)**

Hopscotch Theatre's pantomime *Pinocchio*, written by Robbie Anndra MacLeòid, brought a magical winter experience to schools, delighting children and staff alike. The playful young robot, Pinocchio, may be more heart than hardware, but audiences quickly discover he is very much real, even if not everyone sees it that way. From Geppetto's neon-lit workshop to the circus, Pin and his friends embark on a thrilling journey full of humour, adventure, and unexpected challenges.

## HOPSCOTCH THEATRE COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

#### **Pinocchio – November 2024 - January 2025 (Live Touring)**

The story's mischievous antagonist, Mr Sleekit, a cunning fox, tests Pin with temptations that come with a price, while Fairy and friends guide him through Toyland's tricky delights. The interactive performance ensured children were fully engaged, laughing alongside the actors and becoming part of the story themselves. As Simpson Primary School reflected, "High quality and engaging – the children absolutely loved the performance. The actors engaged with both children and staff which was very comical, and the children felt very involved and appreciated the interactive aspect too." Through *Pinocchio*, Hopscotch combined classic storytelling, humour, and participatory theatre to create a memorable, immersive experience, inspiring imagination and delight across the schools we visited.

"The performance was hilarious and engaging – we loved the audience participation, the extravagant characters, and the modern twist on *Pinocchio*. The songs, jokes, and clever sets made it fun, and the message to 'be yourself' really resonated with us." Teacher, Erskine Waterfront Campus, 2024

#### **Key Achievements for pantomime 2024:**

In 2024, we partnered with Glasgow Life to deliver *Pinocchio*, enabling us to build new relationships with schools we hadn't worked with before and reach additional family audiences across Glasgow. This partnership strengthened our connections with hard-to-reach communities and expanded engagement with our stakeholders.

#### **PINNOCHIO Key achievements:**

16 - weeks of touring, across three teams.

176 performances.

117 venues.

#### **Space Raiders – March 2026 (Research & Development, Ongoing)**

*Space Raiders* is a futuristic AI time-traveling pirate sketch show, written by Greoir McKay (writer) and Josh Dodds (Dramaturg). It follows two Space Pirates, Eh and Aye, as they explore derelict Earth over 100,000 years after humans have vanished. Using their supercomputer, ALDI LEXA, they collect relics from Earth's past to recreate historical moments, learning about humanity while uncovering secrets about their own origins. The show combines comedy, satire, and interactive performance to explore friendship, discovery, and ethical questions around Artificial Intelligence.

Hopscotch tested the project with pupils at St Saviour's Primary School in Govan, framing the resource as a "discovered artefact" recovered by the AIs. Pupils engaged in workshops exploring AI through storytelling, improvisation, physical theatre, and illustration. They designed imaginative AI characters—robots with vampire teeth, teleporting powers, and emotional personalities—and discussed AI's role, ethical implications, and societal impact. Approximately 40% of pupils saw AI as dangerous or manipulative, while others recognised it as helpful, emotional, or misunderstood, particularly through the characters Eh and Aye.

Teachers noted strong links with the Curriculum for Excellence, highlighting Responsible Citizens, Confident Individuals, Effective Contributors, and Successful Learners. Pupils demonstrated creativity, critical thinking, and engagement with complex technological concepts, with feedback noting that they would "love to see the full show when it is complete."

#### **Key Achievements:**

- Piloted workshops with St Saviour's pupils, fostering curiosity, creativity, and critical thinking about AI.



## HOPSCOTCH THEATRE COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

#### **Space Raiders – March 2026 (Research & Development, Ongoing) (continued)**

- Developed professional character and scene designs in collaboration with a professional illustrator, translating pupils' drawings into AI characters.
- Explored participatory theatre techniques, including physical theatre, improvisation, and role play, to bring complex concepts to life.
- Strengthened relationships with teachers and schools, informing the development of a full touring production tailored to children's interests and learning needs.

Insights from pupils and staff will shape the next stage of *Space Raiders*, ensuring the full production is educational, engaging, and fun, sparking imagination and ethical thinking about AI for young audiences.

#### **Detailed Programme Narrative**

Key objectives have been supported through the delivery of the following programme of activities. All freelance employees were remunerated at rates set by representative bodies and unions with reference to Independent Theatre Council, Equity, BECTU & Scottish Society of Playwrights.

#### **Plop! In the Ocean – August–September 2024**

In 2024, Hopscotch successfully toured *Plop! In the Ocean* to 33 schools across Aberdeen City, Aberdeenshire, Angus, Dundee City, Edinburgh City, Falkirk, and Fife, reaching 9% more schools than originally planned. The project was funded by the People's Postcode Lottery, with additional support from the Walter Scott Giving Group enabling creative workshops for pupils and continuing professional development for teachers in Edinburgh.

The tour exceeded key performance targets, reaching 4,710 children (target: 4,500) across 37 performances (target: 30). Schools were selected to prioritise areas of high deprivation, with 55% of children attending resident in SIMD 1 areas, exceeding our 50% target and ensuring the project reached young people who benefit most from cultural and creative learning opportunities.

In addition, four performances were presented as part of the Aberdeen Festival of the Sea, a new city-wide initiative supporting arts, cultural engagement, and economic development ahead of the 2025 Tall Ships event.

Audience and teacher feedback was exceptionally strong, with 97% of teachers rating the performance as high quality (target: 75%) and 70.59% indicating they were likely to use the accompanying creative resource pack (target: 70%). Diversity across cast and crew met our benchmark, with 25% identifying as from minority backgrounds, in line with our inclusion targets.

The production employed six freelance creatives, including a director, writer, two performers, a designer, and a company manager, contributing to Scotland's creative economy while supporting professional development within theatre for young audiences.

#### **The Critic –September 2024**

##### **Key activity and outcomes:**

- 6 days of supported writing and development time for the writer.
- 2 feedback and development sessions with the creative team to refine the concept and structure.
- Development of 4 draft scripts for filmed segments featuring the character of *The Critic*.

## HOPSCOTCH THEATRE COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

#### **The Critic –September 2024 (continued)**

Exploration of accompanying written materials (letters, diary entries and newspaper clippings) to support a multimedia classroom learning resource.

#### **Pinocchio – November 2024 - January 2025**

Pinocchio contributed to our strategic goals by:

- Expanding community reach and pantomime delivery capacity by establishing new partnerships with schools across Glasgow, with Glasgow Life communities, directly contributing to our goal of increasing external collaborations with cultural producers and reaching hard-to-reach communities.
- Enhancing audience engagement and broadened demographic reach through a dynamic and interactive pantomime tour, deepening connections with schools and families while supporting sustained audience development.
- Strengthened financial resilience by successfully delivering the programme in partnership with Glasgow Life, diversifying income streams and supporting the sustainability of our touring pantomime initiatives.

The production employed 19 freelance employees across the following departments:

- 1 director
- 12 performers
- 1 designer
- 1 costume maker
- 1 stage carpenters
- 1 composer
- 1 Stage Manager
- 1 musical director

#### **Space Raiders – March 2025 - May 2025 (& continued Research & Development)**

- **Expanded community engagement and strengthened partnerships** by piloting *Space Raiders* with pupils at St Saviour's Primary School in Govan, directly engaging children in an area of high deprivation and contributing to our goal of increasing external collaborations and reaching underserved communities.
- **Enhanced artistic diversity and innovation** by developing a multidisciplinary approach to theatre for young audiences, including interactive performance, improvisation, physical theatre, and illustration, directly supporting our goal of nurturing a dynamic and skilled artist network.
- **Explored new methodologies and creative tools** by integrating digital technologies and collaborative illustration into the theatre-making process, developing innovative ways to explore Artificial Intelligence, storytelling, and audience participation for young learners.

The project employed 5 freelance creatives across the following roles:

- 2 performers
- 1 director
- 1 illustrator/designer
- 1 dramaturg

## HOPSCOTCH THEATRE COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

#### ***Space Raiders* – March 2025 - May 2025 (& continued Research & Development) (continued)**

The *Space Raiders* project remains ongoing as we pursue further research and development funding to refine the script, deepen creative exploration, and expand workshop delivery in preparation for a future full-scale production.

#### **Artist & Sector Development**

Across our 2025–26 programme of touring and research work, we have created a total of 29 employment opportunities for freelance creatives, performers, and technical staff, contributing directly to Scotland's creative economy.

We continue to support independent artists and companies through informal mentorship, advice via online platforms and forums, and subsidised or free use of our rehearsal and production spaces. Our commitment to professional development remains strong, building on previous years' training initiatives and anticipating participation for leadership in the Curated Place programme through Creative Scotland, which will provide structured development opportunities for core staff.

While financial pressures and ongoing cost-of-living challenges have limited the scale of training offered directly by the company this year, we continue to explore funding opportunities to support staff development, ensuring our team can strengthen their skills and contribute to Scotland's thriving creative sector.

#### **Future Plans**

During 2025–2026 the company will continue touring its existing productions while progressing the development of new work.

In March 2026 the company will begin the research and development of a new children's theatre production titled *Space Raiders*, in collaboration with stand-up comedian Gregor MacKay. The project will initially focus on script development, creative exploration, and workshop activity, with the aim of securing further funding to support future full-scale production and touring.

As part of this development process, the company intends to work closely with pupils from local primary schools in Govan, including Riverside and St Saviour's Primary Schools. This collaboration will explore how comedy and performance can support children's confidence while enabling young participants to contribute to the creative development of new work.

The company also plans to continue touring its annual pantomime across venues in Greater Glasgow, working in partnership with organisations that support communities experiencing higher levels of deprivation and social disadvantage. This work supports the charity's strategic aims of improving access to theatre and strengthening community engagement.

In addition, the company will continue its partnership with Glasgow Life to deliver *The Wizard of Oz*, written by Isla Cowan, further extending the company's reach across Greater Glasgow.

The company will work with the Board to review staff remuneration as part of its ongoing commitment to fair pay while maintaining financial sustainability.

## HOPSCOTCH THEATRE COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

#### Financial Review & Results

Funding Received in Financial Year 2024-25:

- Foundation Scotland, £3,000.00 - Space Raiders R&D.
- MacRobert Trust, £2,000- Space Raiders R&D.
- Turcan Connell (Hugh Fraser Foundation), £2,000, Space Raiders R&D.
- Dr Guthrie's Association, £1,000 - Space Raiders R&D.
- The William Syson Foundation (core), £4,000.
- Philanthropy, £20,000 - core, towards the unrestricted costs of operating.
- Brownlie Charitable Trust, £3,000 - Space Raiders R&D.
- The Austin and Hope Pilkington Trust, £1,000 - The Wonderful Wizard of Oz 2025.

Overall, the company received income of £239,920 (2024: £225,080) and incurred expenditure of £246,284 (2024: £248,179), resulting in a deficit of £6,364 (2024: £23,099). As of 31 July 2025, total funds held by the charity was £53,870 (2024: £60,234) of which £1,257 (2024: £6,228) was restricted leaving free reserves of £52,613 (2024: £54,006).

In response to continued economic pressures, the company has maintained its commitment to prioritising fair pay for core and freelance staff, recognising that workforce stability is essential to delivering high-quality creative work. We continue to manage expenditure carefully through practical efficiencies, including sustainable set reuse, streamlined touring logistics, and strategic route planning.

Alongside cost management, the company has shifted focus towards strengthening income diversification. This includes applications to philanthropic trusts and foundations, the development of new fundraising strategies, and exploring individual giving and partnership opportunities. We are also reviewing pricing structures for touring and pantomime work to ensure they reflect the true cost of delivery while remaining accessible to schools and communities.

By balancing financial management with proactive income generation, the company aims to build greater resilience and reduce reliance on single-source funding streams.

#### Investment Policy & Objective

The charity does not hold any investments. Any surplus cash flow during the year is re-invested in pursuit of the charity's aims and objectives.

#### Reserves Policy

The reserves of the charity are as described in the accounting policies. It is the policy of the charity to build up unrestricted funds to equate to approximately 6 months unrestricted management and administration expenditure to provide sufficient resources to meet ongoing projects and closure costs if required.

Based on current levels of expenditure 6-months unrestricted costs would equate to approximately £102,652. General free reserves as of 31 July 2025 were £52,613 (2024: £54,006) and therefore falls short of target levels. The trustees are looking to improve this position going forward.

## HOPSCOTCH THEATRE COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

#### Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Hopscotch Theatre Company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the 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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:

Signed by:  
  
4041A9C8C6D549E...  
 Name: Miss T Connelly

Date: 21 April 2026

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HOPSCOTCH THEATRE COMPANY FOR THE YEAR ENDED 31 JULY 2025**

I report on the accounts of the charity for the year ended 31 July 2025, which are set out on pages 13 to 23.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
  - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:  
  
0575527041FA406...  
**Claire Dalrymple FCCA**  
**Wbg Services LLP**  
168 Bath Street  
Glasgow  
G2 4TP

Date: 21 April 2026

**HOPSCOTCH THEATRE COMPANY****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 JULY 2025**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income and endowments from:</b>							
Donations and legacies	4	30	-	30	20	-	20
Charitable activities	5	168,552	36,010	204,562	164,007	28,381	192,388
Other trading activities	6	440	-	440	272	-	272
Investment income	7	24	-	24	49	-	49
Other incoming resources	8	34,864	-	34,864	32,351	-	32,351
<b>Total Income</b>		<b>203,910</b>	<b>36,010</b>	<b>239,920</b>	<b>196,699</b>	<b>28,381</b>	<b>225,080</b>
<b>Expenditure on:</b>							
Charitable activities	9	205,303	40,981	246,284	206,308	41,871	248,179
<b>Total Expenditure</b>		<b>205,303</b>	<b>40,981</b>	<b>246,284</b>	<b>206,308</b>	<b>41,871</b>	<b>248,179</b>
<b>Net (expenditure)</b>		<b>(1,393)</b>	<b>(4,971)</b>	<b>(6,364)</b>	<b>(9,609)</b>	<b>(13,490)</b>	<b>(23,099)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(1,393)</b>	<b>(4,971)</b>	<b>(6,364)</b>	<b>(9,609)</b>	<b>(13,490)</b>	<b>(23,099)</b>
<b>Funds reconciliation</b>							
Total funds brought forward	16	54,006	6,228	60,234	63,615	19,718	83,333
<b>Total Funds carried forward</b>	<b>16</b>	<b>52,613</b>	<b>1,257</b>	<b>53,870</b>	<b>54,006</b>	<b>6,228</b>	<b>60,234</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**HOPSCOTCH THEATRE COMPANY****BALANCE SHEET AS AT 31 JULY 2025**

	<b>Note</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Fixed assets:</b>			
Tangible assets	<b>12</b>	1,976	2,635
<b>Total Fixed Assets</b>		<u>1,976</u>	<u>2,635</u>
<b>Current assets:</b>			
Debtors	<b>13</b>	45,904	50,230
Cash at bank and in hand		53,917	56,499
<b>Total Current Assets</b>		<u>99,821</u>	<u>106,729</u>
<b>Liabilities:</b>			
Creditors falling due within one year	<b>14</b>	(47,927)	(49,130)
<b>Net Current assets</b>		<u>51,894</u>	<u>57,599</u>
<b>Net assets</b>		<u>53,870</u>	<u>60,234</u>
<b>The funds of the charity:</b>			
Restricted funds	<b>16</b>	1,257	6,228
Unrestricted funds	<b>16</b>	52,613	54,006
<b>Total charity funds</b>		<u>53,870</u>	<u>60,234</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 July 2025 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

Signed by:  
  
4041A9C8C6D549E...

Name: Miss T Connelly

Date: 21 April 2026

**COMPANY NO: SC151359**



# **HOPSCOTCH THEATRE COMPANY**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025**

### **1. Accounting Policies**

#### **(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### **(b) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 16.

#### **(c) Income recognition**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

## HOPSCOTCH THEATRE COMPANY

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

#### 1. Accounting Policies (continued)

##### (c) Income recognition (continued)

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

##### (d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

- Expenditure on charitable activities includes expenditure undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

##### (e) Tangible fixed assets and depreciation

All assets costing £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Plant and machinery	25% reducing balance

##### (f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### (g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### (h) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### (i) Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**HOPSCOTCH THEATRE COMPANY**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025**

**1. Accounting Policies (continued)**

**(j) 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.

**(k)Taxation**

The company is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**(l) Judgements and key sources of estimation uncertainty**

In the application of the company’s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

<u>Estimate</u>	<u>Basis of estimation</u>
Depreciation & amortisation of fixed assets	Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the trustees, with reference to assets expected life cycle.

**2. Legal status of the Charity**

The Charity is a registered charity and company limited by guarantee. The liability of each member in the event of winding up is limited to £1.

**3. Related party transactions and trustees’ expenses and remuneration**

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil).

There were no expenses reimbursed to trustees (2024: £nil). No expenses were waived by trustees during the period (2024: £nil).

No trustee donations (2024: £nil) were made to the charity in the year.

**HOPSCOTCH THEATRE COMPANY****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025****3. Related party transactions and trustees' expenses and remuneration (continued)**

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: none).

**4. Income from donations and legacies**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	30	20
	<u>30</u>	<u>20</u>

**5. Income from charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Arts Promotion	204,562	192,388
	<u>204,562</u>	<u>192,388</u>

**6. Income from other trading activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Rehearsal and costume hire	440	272
	<u>440</u>	<u>272</u>

**7. Income from Investments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest on cash deposits	24	49
	<u>24</u>	<u>49</u>

**8. Income from other incoming resources**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Theatre tax	34,864	32,351
	<u>34,864</u>	<u>32,351</u>

**9. Analysis of expenditure on charitable activities**

	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>Total</b>	<b>£</b>	<b>Total</b>
		<b>£</b>		<b>£</b>
Production costs	174,939	174,939	181,116	181,116
Vehicle costs	12,278	12,278	7,991	7,991
Wages and salaries	52,930	52,930	51,834	51,834
Depreciation	659	659	878	878
Legal fees	-	-	1,860	1,860
Governance costs	5,478	5,478	4,500	4,500
	<u>246,284</u>	<u>246,284</u>	<u>248,179</u>	<u>248,179</u>

**HOPSCOTCH THEATRE COMPANY****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025****10. Analysis of staff costs and remuneration of key management personnel**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	52,549	51,526
Employer contributions to defined contribution pension schemes	381	308
	<u>52,930</u>	<u>51,834</u>
Key management personnel remuneration	<u>33,295</u>	<u>32,304</u>

The charity made £381 of contributions to employee's personal pension schemes (2024: £308). For more information about the pension contributions refer to note 1(i).

No employees had employee benefits in excess of £60,000 (2024: Nil).

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>3</u>	<u>3</u>

**11. Net income/(expenditure) for the year**

This is stated after charging:	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation	659	878
Independent examiners fee	<u>1,878</u>	<u>1,500</u>

**12. Tangible Fixed Assets**

	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 August 2024	27,266	27,266
Additions	-	-
Disposals	-	-
At 31 July 2025	<u>27,266</u>	<u>27,266</u>
<b>Depreciation</b>		
At 1 August 2024	24,631	24,631
Charge for the year	659	659
Eliminated on disposals	-	-
At 31 July 2025	<u>25,290</u>	<u>25,290</u>
<b>Net book value</b>		
At 31 July 2025	<u>1,976</u>	<u>1,976</u>
At 31 July 2024	<u>2,635</u>	<u>2,635</u>

**HOPSCOTCH THEATRE COMPANY****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025****13. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,730	2,000
Other debtors	7,311	15,879
Theatre tax	34,863	32,351
	<u>45,904</u>	<u>50,230</u>

**14. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,710	2,860
Taxation and social security	1,152	577
Other creditors	5,532	4,530
Deferred income (note 15)	39,533	41,163
	<u>47,927</u>	<u>49,130</u>

**15. Deferred income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance as at 1 August 2024	41,163	4,620
Amount released to income earned from charitable activities	(41,163)	(4,620)
Amount deferred in year	39,533	41,163
Balance as at 31 July 2025	<u>39,533</u>	<u>41,163</u>

Deferred income relates to income received in the year for the 2026 Wizard of Oz performances.

**16. Analysis of charitable funds**

<b>Analysis of Fund movements</b>	<b>2023 Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>2024 Fund c/fwd £</b>
<b>Unrestricted funds</b>					
General funds	63,615	196,699	(206,308)	-	54,006
<b>Total unrestricted funds</b>	<u>63,615</u>	<u>196,699</u>	<u>(206,308)</u>	<u>-</u>	<u>54,006</u>
<b>Restricted funds</b>					
Awards for All	3,668	-	(3,668)	-	-
Backstage Trust	-	4,500	(4,500)	-	-
Creative Scotland	9,822	3,274	(13,096)	-	-
Essentia	-	3,237	(3,237)	-	-
University of Glasgow	-	17,370	(17,370)	-	-
Walter Scott	6,228	-	-	-	6,228
<b>Total restricted funds</b>	<u>19,718</u>	<u>28,381</u>	<u>(41,871)</u>	<u>-</u>	<u>6,228</u>
<b>TOTAL FUNDS</b>	<u>83,333</u>	<u>225,080</u>	<u>(248,179)</u>	<u>-</u>	<u>60,234</u>

**HOPSCOTCH THEATRE COMPANY****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025****16. Analysis of charitable funds (continued)**

<b>Analysis of Fund movements</b>	<b>2024 Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>2025 Fund c/fwd £</b>
<b>Unrestricted funds</b>					
General funds	54,006	203,910	(205,303)	-	52,613
<b>Total unrestricted funds</b>	54,006	203,910	(205,303)	-	52,613
<b>Restricted funds</b>					
Brownlie Charitable Trust	-	3,000	(3,000)	-	-
Dr Guthrie's Association	-	1,000	(1,000)	-	-
Foundation Scotland	-	3,000	(3,000)	-	-
Hugh Fraser Foundation	-	2,000	(2,000)	-	-
Peoples Postcode Lottery	-	24,010	(22,753)	-	1,257
The Austin and Hope					
Pilkington Trust	-	1,000	(1,000)	-	-
The MacRobert Trust	-	2,000	(2,000)	-	-
Walter Scott	6,228	-	(6,228)	-	-
<b>Total restricted funds</b>	6,228	36,010	(40,981)	-	1,257
<b>TOTAL FUNDS</b>	60,234	239,920	(246,284)	-	53,870

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

b) Restricted funds comprise of the following:

Awards for All (National Lottery Community Fund)

Capital and Salary costs towards for our annual pantomime productions.

Backstage Trust

Funding towards the costs of rebuilding and improving the organisation's audience development and fundraising strategies.

Brownlie Charitable Trust

Supports co-creation of a 30-minute scratch performance with Govan pupils. Focuses on history, digital technology, and critical thinking.

Creative Scotland Open Project Fund

Project Funding towards the research and develop 'The Unseen Boy' written by Hannah Lavery.

Dr Guthrie's Association

Project funding towards R&D of Space Raiders, a 30-minute scratch performance co-created with pupils in Govan. Explores history, media literacy, and critical thinking.

Essentia

Towards the project for our schools touring projects over three years.

Foundation Scotland

Funding for the Plop in the Ocean project. Supports creative learning around environmental themes.

**HOPSCOTCH THEATRE COMPANY****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025****16. Analysis of charitable funds (continued)**Hugh Fraser Foundation

Supports salaries for lead artist and performers for 2.5 weeks R&D of Space Raiders. Focus on co-creation with local schools and promoting inclusion.

Peoples Postcode Lottery

Funding for the Plop in the Ocean project. Supports creative learning around environmental themes.

The Austin and Hope Pilkington Trust

Brings an inclusive pantomime of The Wizard of Oz to 1,500 children with disabilities and their families. Focus on engagement and accessibility.

The MacRobert Trust

Three year children's touring theatre project producing three new shows for ages 4 - 12 in deprived areas. Year 1 features Space Raiders, exploring history and critical thinking through creative workshops.

University of Glasgow

Funding towards the cost of researching and developing 'The Play Play!' written by Dave Gerow.

Walter Scott

Towards the project costs to deliver 'Plop! In the Ocean' to five schools in severely deprived areas of Edinburgh.

**17. Net assets over funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
Fixed assets	2,635	-	2,635
Debtors	38,883	11,347	50,230
Bank & Cash	37,608	18,891	56,499
Creditors due < 1 year	(25,120)	(24,010)	(49,130)
	<u>54,006</u>	<u>6,228</u>	<u>60,234</u>



**HOPSCOTCH THEATRE COMPANY****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025****17. Net assets over funds (continued)**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>
Fixed assets	1,976	-	1,976
Debtors	41,346	4,558	45,904
Bank & Cash	39,151	14,766	53,917
Creditors due < 1 year	(29,860)	(18,067)	(47,927)
	<u>52,613</u>	<u>1,257</u>	<u>53,870</u>