

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 2025

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HOPSCOTCH CHILDREN'S CHARITY

**ADMINISTRATIVE INFORMATION
YEAR ENDED 31 DECEMBER 2025**

DIRECTORS:

Derek William Taylor
Anne Thomson (resigned 31 May 2025)
Sascha Macleod
Mike Timmins
Laura Macdonald
Chris Gotts

SECRETARY:

R M E McKay

COMPANY NUMBER:

SC190828

CHARITY NUMBER:

SC028660

REGISTERED ADDRESS:

GyleWorks
34 South Gyle Crescent
Edinburgh
EH12 9EB

INDEPENDENT EXAMINER:

David Hoose, Partner
Forvis Mazars LLP
Capital Square
58 Morrison Street
Edinburgh
EH3 8BP

BANKERS:

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

SOLICITORS:

Lindsays WS
Caledonian Exchange
19A Canning Street
Edinburgh
EH3 8HE

**REPORT OF THE DIRECTORS
YEAR ENDED 31 DECEMBER 2025**

The Directors have pleasure in presenting their report and the unaudited financial statements for the year from 1 January 2025 to 31 December 2025.

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

During the year ended 31 December 2025, HopScotch Children's Charity delivered a full programme of residential respite breaks from Ardvullin, the charity's dedicated Respite Centre.

Between 24 March and 28 November 2025, 414 children attended residential breaks, the highest number supported in the charity's history. This represents a significant milestone in the continued development and reach of the organisation's services.

Each break provided a structured programme of activities, pastoral care, and opportunities for personal and social development within a safe and supportive environment.

For many children, the experience marked an important first - their first holiday, first time away from home, or first visit to the seaside. Activities during the year included horse riding, beach visits, canoeing, indoor climbing, tubing, gondola trips, and team-building challenges. A new activity, burn bashing, was introduced in 2025 and proved popular with participants. Visits to Ardour Alpaca Farm continued following their successful introduction in 2024.

The charity employed six staff members during the year. The Trustees record their sincere thanks to the charity's Minibus Driver, who retired at the end of 2025 after eight years of dedicated service supporting the delivery of residential breaks.

FINANCIAL REVIEW

Expenditure exceeded income during the year. This was primarily attributable to exceptional and non-recurring costs, including storm-related damage (Storm Amy), urgent building repairs, increased laundry service costs, and a temporary loss of rental income.

The operating environment for charities continues to present financial challenges. During 2025, the organisation experienced increased employment costs arising from uplifts in the National Minimum Wage and increases in employer National Insurance contributions. While these measures have created additional cost pressures across the sector, the Trustees acknowledge the Government's decision to increase the Employment NI Allowance for third sector organisations, which has provided partial mitigation.

Notwithstanding these external pressures, the charity continues to demonstrate strong financial stewardship. During the year, 86p of every £1 donated was spent directly on charitable activities. The Trustees consider this to be a significant and positive indicator of operational efficiency and a clear demonstration that the vast majority of funds received are applied directly to delivering impact for children and young people.

The Trustees have reviewed the charity's financial position, including reserves and forward projections, and are satisfied that the organisation continues to operate on a stable financial footing.

IMPACT

The Trustees are satisfied that the charity's work in 2025 delivered significant and measurable positive outcomes for participating children and young people.

REPORT OF THE DIRECTORS (continued)
YEAR ENDED 31 DECEMBER 2025

Outcome data collected following residential breaks demonstrates substantial improvements across key areas of wellbeing and development:

- 96% reported increased confidence
- 95% experienced improved mental health
- 97% reported improved physical health
- 96% demonstrated increased social skills
- 95% developed increased life skills
- 96% showed increased knowledge

These results evidence the well-rounded impact of the residential programme. The combination of structured activities, consistent pastoral support, and a supervised peer environment enables children and young people to build resilience, develop independence, and strengthen positive relationships.

Feedback from parents, carers, and referring organisations further supports these findings, noting meaningful improvements in confidence, independence, and overall wellbeing.

The Trustees consider these outcomes to be directly aligned with the charity's objectives.

FACILITIES AND CAPITAL IMPROVEMENTS

Significant investment was made during 2025 to maintain and improve the Ardvullin Centre, ensuring it remains safe, welcoming, and fit for purpose.

- Extensive internal upgrades were completed, including painting and plastering throughout the centre.
- Phase 1 of the Washroom Upgrade Project was completed, improving accessibility and facilities for children and staff.

These improvements enhance operational efficiency and support the continued delivery of high-quality residential provision.

Planning is underway for Phase 2 of the Washroom Upgrade Project, which will include refurbishment of the girls' and boys' shower and toilet facilities, together with the addition of a dedicated support worker toilet and shower room to improve staff facilities and support the effective delivery of residential provision. Works are scheduled to commence in early 2026.

PLANS FOR FUTURE PERIODS

The Trustees will continue to focus on delivering high-quality residential respite breaks to children most in need.

The 2026 programme will commence on 16 March 2026 and is already fully booked. The charity has received applications from a number of groups who have not previously accessed HopScotch's services, reflecting continued demand and increasing awareness of the charity's provision across Scotland. Places will continue to be allocated in line with the charity's objectives and eligibility criteria.

Fundraising will commence during 2026 for the purchase of a new minibus in 2027. The charity's transport provision is integral to the safe and effective delivery of residential breaks, and forward planning in this area will support continuity of service.

The charity remains committed to maintaining strong governance arrangements, prudent financial management, and high standards of care in all aspects of its work.

HOPSCOTCH CHILDREN'S CHARITY

REPORT OF THE DIRECTORS (continued) **YEAR ENDED 31 DECEMBER 2025**

ACKNOWLEDGMENTS

The Trustees extend their sincere thanks to all funders, supporters, volunteers, and partners whose continued commitment enables the charity to deliver its services to children and families across Scotland.

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 (resigned 31 May 2025)
Sascha Macleod
Mike Timmins
Laura Macdonald
Chris Gotts

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 it is possible for a reversal if new strains emerge. However, we hopefully now have the knowledge and experience of the last four 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.

REPORT OF THE DIRECTORS (continued)
YEAR ENDED 31 DECEMBER 2025

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 note a decrease in unrestricted fund donations in the period. Total income in the period amounted to £286,180 (2024: £383,289), net expenditure amounted to £63,066 (2024: net income of £89,461) resulting in reserves of £745,041 (2024: £808,107).

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 11/03/2026

and signed on their behalf by:


Derek Taylor (Mar 11, 2026 12:35:03 GMT)

Derek William Taylor
Director

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOPSCOTCH CHILDREN'S CHARITY
YEAR ENDED 31 DECEMBER 2025**

I report on the financial statements of Hopscotch Children's Charity for the year ended 31 December 2025, which are set out on pages 7 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 (Mar 11, 2026 12:38:29 GMT)

David Hoose, Partner
Forvis Mazars LLP
Capital Square
58 Morrison Street
Edinburgh
EH3 8BP

11/03/2026

HOPSCOTCH CHILDREN'S CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2025**

	<i>Note</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2025 £</i>	<i>2024 £</i>
Income from					
Donations and legacies	2	252,176	250	252,426	355,411
Investments	3	33,754	-	33,754	27,878
Total income and endowments		285,930	250	286,180	383,289
Expenditure on					
Raising funds	4	(32,797)	-	(32,797)	(33,624)
Charitable activities:					
Costs of activities in furtherance of the charity's objects	5	(238,898)	(32,704)	(271,602)	(219,169)
Support costs	6	(44,847)	-	(44,847)	(41,035)
Total expenditure on charitable activities		(283,745)	(32,704)	(316,449)	(260,204)
Total expenditure		(316,542)	(32,704)	(349,246)	(293,828)
Net (expenditure) / income before transfers		(30,612)	(32,454)	(63,066)	89,461
Transfers between funds		-	-	-	-
Net movement in funds		(30,612)	(32,454)	(63,066)	89,461
Total funds brought forward		116,817	691,290	808,107	718,646
Total funds carried forward	15,16	86,205	658,836	745,041	808,107

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 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible fixed assets	10		670,860		691,182
CURRENT ASSETS					
Debtors	11	6,231		5,880	
Cash and cash equivalents			92,523	125,713	
			<u>98,754</u>	<u>131,593</u>	
CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	12		<u>24,573</u>	<u>14,668</u>	
NET CURRENT ASSETS			<u>74,181</u>	<u>116,925</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>745,041</u>	<u>808,107</u>	
FUNDS					
Unrestricted funds	15		86,205		116,817
Restricted funds					
Heritable property	16		365,268		365,268
Building improvements	16		-		189
Playground	16		3,886		4,843
Activity centre	16		214,682		227,715
Reserves (Restricted five years)	16		75,000		75,000
Washrooms	16		-		18,275
			<u>745,041</u>		<u>808,107</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 11/03/2026

and signed on their behalf by:


Derek William Taylor
Director

**NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2025**

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 (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 GyleWorks, 34 South Gyle Crescent, Edinburgh, EH12 9EB. 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 2025

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 2025

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

	2025	2025	2025	2024
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	
	£	£	£	£
Donations	252,176	250	252,426	355,411

3 Income from investments

	2025	2024
	£	£
Ardvullin Rental Income	32,596	27,667
Bank interest received	1,158	211
	<u>33,754</u>	<u>27,878</u>

Rental income net of related expenditure (Note 4) amounted to £25,825 (2024: £22,041)

4 Expenditure on raising funds

	2025	2024
	£	£
Salaries	24,670	24,881
Advertising and merchandise	1,356	3,117
Ardvullin weekend rental costs	6,771	5,626
	<u>32,797</u>	<u>33,624</u>

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

	2025	2024
<u>Unrestricted</u>	£	£
Travel and minibus costs	13,423	13,541
Salaries	98,944	90,927
Ardvullin - Heat, light, water, telephone and broadband	10,144	9,205
Ardvullin – Council tax	3,989	3,721
Property, equipment and gardening repairs	44,993	29,258
Insurances	11,603	11,248
Health and safety	3,299	6,738
Ardvullin - Cleaning and laundry	4,853	3,093
Depreciation	6,143	7,212
Equipment costs	16,053	7,742
Washroom expenditure	7,120	-
External activity adventures, sports equipment, arts & crafts and other holiday costs	18,334	19,438
	<u>238,898</u>	<u>202,123</u>
<u>Restricted</u>		
Depreciation	14,179	15,321
Washroom expenditure	18,525	1,725
	<u>32,704</u>	<u>17,046</u>
<u>Total</u>	<u>271,602</u>	<u>219,169</u>

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2025

6 Support costs

	2025	2024
	£	£
Office rent	1,424	1,400
Office salaries	18,200	15,907
Office utilities	1,834	3,011
Office equipment rental	-	3,205
Printing, stationery and advertising	297	464
Website upgrade	6,444	2,299
Office Software Fees	1,972	-
General expenses	447	605
Recruitment and training	2,412	-
Marketing	5,842	8,078
Bank charges	444	416
Governance costs (note 7)	5,531	5,650
	<u>44,847</u>	<u>41,035</u>

7 Governance costs

	2025	2024
	£	£
Legal and professional fees	1,709	2,008
Independent examination fee	3,822	3,642
	<u>5,531</u>	<u>5,650</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 (2024: six) employees during the period. Payroll costs during the period were £141,814 (2024: £131,716).

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

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2025
10 Tangible fixed assets

	Heritable Property £	Motor Vehicles £	Furniture, Fittings & Equipment £	Building Improvements £	Adventure Playground £	Activity Centre £	Total £
COST							
As at 01.01.25	365,268	55,704	42,941	88,541	71,660	361,846	985,960
Additions	-	-	-	-	-	-	-
At 31.12.25	365,268	55,704	42,941	88,541	71,660	361,846	985,960
DEPRECIATION							
As at 01.01.25	-	55,704	42,941	88,175	62,224	45,734	294,778
Charge for period	-	-	-	366	1,864	18,092	20,322
At 31.12.25	-	55,704	42,941	88,541	64,088	63,826	315,100
NBV at 31.12.25	365,268	-	-	-	7,572	298,020	670,860
NBV at 31.12.24	365,268	-	-	366	9,436	316,112	691,182

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

11 Debtors

	2025 £	2024 £
Trade debtors	6	-
Prepayments and accrued income	6,225	5,880
	6,231	5,880

12 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	-
Accruals and deferred income	24,573	14,668
	24,573	14,668

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2025
13 Operating lease commitments

At 31 December 2025 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Operating leases which expire:		
Within one year	-	615
Within two to five years	-	-
	<u>-</u>	<u>615</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 (2024: six) members of the Company during the period.

15 Unrestricted funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
General	116,817	285,930	(316,542)	-	86,205

16 Restricted funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Heritable property fund	365,268	-	-	-	365,268
Building improvements fund	189	-	(189)	-	-
Playground fund	4,843	-	(957)	-	3,886
Activity centre fund	227,715	-	(13,033)	-	214,682
Reserves five years	75,000	-	-	-	75,000
Washrooms	18,275	250	(18,525)	-	-
	<u>691,290</u>	<u>250</u>	<u>(32,704)</u>	<u>-</u>	<u>658,836</u>

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2025

16 Restricted funds (continued)**Analysis of restricted funds by net assets at 31 December 2025**

		£
Fixed assets	- Heritable property fund	365,268
	- Building improvements fund	-
	- Playground fund	3,886
Current assets	- Activity centre fund	214,682
	- Reserves five years	75,000
		<hr/> 658,836 <hr/>

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 there is an emergency and we can access.

17 Related parties

There were no related party transactions in the period (2024: nil).

NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 DECEMBER 2025
18 Comparative Statement of Financial Activities (including Income and Expenditure account)

	<i>Unrestricted Funds</i> £	<i>Restricted Funds</i> £	<i>2024</i> £
Income from			
Donations and legacies	260,411	95,000	355,411
Investments	27,878	-	27,878
Total income and endowments	288,289	95,000	383,289
Expenditure on			
Raising funds	(33,624)	-	(33,624)
Charitable activities:			
Costs of activities in furtherance of the charity's objects	(202,123)	(17,046)	(219,169)
Support costs	(41,035)	-	(41,035)
Total expenditure on charitable activities	(243,158)	(17,046)	(260,204)
Total expenditure	(276,782)	(17,046)	(293,828)
Net (expenditure) / income before transfers	11,507	77,954	89,461
Transfers between funds	-	-	-
Net movement in funds	11,507	77,954	89,461
Total funds brought forward	105,310	613,336	718,646
Total funds carried forward	116,817	691,290	808,107

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

All income and expenditure derive from continuing activities.