

Charity registration number SC047109 (Scotland)

SUPERTROOP SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

SUPERTROOP SCIO

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 15

SUPERTROOP SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees present their annual report and financial statements for the year ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)".

Objectives and activities

The purpose of the Charity is to provide excellent SuperTroop holidays for children and young people with learning (and sometimes also physical) disabilities in a safe environment in which they can be happy, respected and nurtured, and to achieve a convivial environment in which holidaymakers feel surrounded by peers and friends.

Achievements and performance

The Charity was incorporated and charitable status was granted by The Office of Scottish Charity Regulators on 24 January 2017.

Board Meetings have been held with particular focus on regulations, policies and procedures, staff recruitment, and the funding and planning of holidays.

In 2021/22, SuperTroop employed one member of staff, a Development Manager, for one day per week. The role supports the charity's growth and strategy. Following the resignation of the Development Manager on 29th July 2022, the board have decided to focus on raising funds and reviewing strategic priorities before commencing the recruitment process for new positions in 2023. All other current staff are volunteers.

In September 2022 an Administrative Manager (voluntary position) was recruited to assist the Secretary and Senior Team with clerical matters.

SUPERTROOP SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

After holding two successful holidays in 2018 and 2019, both hosted by Fettes College, sadly the 2020 holiday had to be cancelled due to the COVID-19 pandemic. In July 2021, a successful holiday was held, albeit for a reduced number of days rather than a full week. July 2022 saw the return of the full residential holiday, with 15 holiday makers participating in a week of independence, fun with friends and embracing opportunities for formative experiences.



"SuperTroop has been the most amazing experience for all of us and has had a transformative effect on our daughter's life... We can't thank you enough for her perfect SuperTroop experiences and for all you have done for us as a family."
– Holidaymaker's Parent

"All of the SuperTroop staff are amazing in every way. They are very caring, kind, and totally get what support is required for each young person. Thank you for all that you do."
– Holidaymaker's Parent



"The fact that we know our son will be invited back each year until he is 18 means we can look forward to a proper break each year. We appreciate the chance to do things we usually couldn't do."
– Holidaymaker's Parent



"I just love SuperTroop. People say things are transformative all the time, but in this case, it is really true."
– Volunteer



"We had such a great time... It was the most rewarding feeling I have ever felt."
– Volunteer

Feedback from parents who attended the 2022 SuperTroop holiday

SUPERTROOP SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Financial review

The results for the year are set out in the Accounts. The statement of financial activities of the Charity show a loss for the year of £6,276 (2021 - £8,468).

Reserves policy and going concern

In line with the Charity's finance policy and good practice, the Trustees aim to maintain reserves of £20,000 which would enable the Charity to cover running costs for approximately 12 months. However the board agreed in October 2021 to fund the development manager's post from reserves, which has reduced the amount of reserves below this level for a period.

The financial statements have been prepared on a going concern basis.

Principal funding sources

During the year ended 31 October 2022, sources of income have been donations, grants and sponsorship income.

The charity was awarded funding from the Better Breaks Programme (Shared Care Scotland) (Better Breaks). This funding contributed toward a promotional video showing the positive impact the SuperTroop holiday has on our holiday makers. It also supported a volunteer away weekend which allowed volunteers to engage in discussions on future strategy and holiday planning.

The video can be viewed on YouTube: [SuperTroop Impact video](#).

Investment policy

In line with the Charity's reserves policy, the Trustees do not intend to accumulate and hold funds for the medium to long term, for income or for capital growth. Consequently, any surplus funds held are of a short term nature and are held on current account with the Charity's bankers.

Risk management policy

The Trustees have developed policies and procedures with a view to mitigating all risks, particularly those which could occur during a SuperTroop holiday.

Appropriate risk registers have been and continue to be developed on an ongoing basis and are discussed at all Board and staff meetings.

SUPERTROOP SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Plans for future periods

The focus of the board since the Balance Sheet date has been to maximise donation, sponsorship and grant income to enable the future holidays to be provided at affordable cost and to begin to consider the development of the charity.

Two voluntary positions have been recruited: Donor Manager and Social Media Manager. Both roles will focus on outreach to stakeholders and enhance donor relationships.

Strategic development of the Charity has been delayed by the COVID-19 pandemic. Trustees continue to review the strategy, ensuring primary objectives and activities continue to be delivered at high standards.

Duncan Waddell resigned as Trustee in November 2022. Cath Morrison resigned as Trustee in February 2023.

Duty of candour

The Trustees recognise their duties under the Health (Tobacco, Nicotine etc and Care) (Scotland) Act 2016 and the Duty of Candour Procedure (Scotland) Regulations 2018 in relation to openness and honesty in the provision of care to the children and young people in the Charity's care. The Trustees have ensured that the Charity's policies and procedures reflect the legal obligations under this legislation and the related Scottish Government guidance.

Structure, governance and management

The Charity is a Scottish Charitable Incorporated Organisation, governed by a constitution and controlled by its Trustees. It is a Registered Charity, number SC047109 and was granted charitable status by The Office of Scottish Charity Regulators on 24 January 2017.

SUPERTROOP SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Reference and administrative information

Charity name – SUPERTROOP SCOTLAND SCIO

Charity number – SC047109

Principal and operational address – 28 Shandon Crescent, Edinburgh, EH11 1QF

The Board of Trustees

Trustees who served during the year –

- Angus Waugh (chair and secretary; appointed as chair on 19 May 2022, resigned as Secretary on 26 September 2022)
- Cathy Abbott (Appointed as Deputy Chair on 19 May 2022)
- Jennifer Martin (Chair) (Appointed as Chair on 1 January 2021 and resigned as chair and as a trustee on 17 April 2022))
- Peter Worledge (Treasurer)
- Duncan Waddell
- Jennifer Munro
- Anne Darling
- Henry McCowan-Hill
- Karen Gibson (Appointed as Trustee and Secretary on 26 September 2022)
- Kate Cooper-Owen (Appointed as Trustee on 26 September 2022)
- Scott Crawford (Appointed as Trustee on 26 September 2022)
- Cath Morrison (Appointed as Trustee on 26 September 2022)

One third of the above Trustees are due to retire at each Annual General Meeting of the Charity.

Advisors

Independent examiner – Fiona Haro CA, Thomson Cooper, 22 Stafford Street, Edinburgh, EH3 7BD

Bankers – Clydesdale Bank, 83 George Street, Edinburgh, EH2 3ES

Key management personnel – Sue Fletcher Watson (Holiday Director)

Recruitment and appointment of Trustees

Membership is open to any individual aged 16 or over who is a supporter of the Charity. Any member, subject to the criteria set out in the Charity's governing document may be appointed a Trustee at an Annual General Meeting.

The maximum number of Trustees is 12, one third of whom retire (but may seek election) at each Annual General Meeting. The Charity's governance policy provides that Trustees serve a term of 4 years and may, with the approval of the board, serve a further term of four years.

SUPERTROOP SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

Trustee induction and training

The Trustees recognise that a new Trustee, whether appointed by members or following an interview, will need to be assessed, inducted and trained, as appropriate, in respect of the skills required to carry out general and any specific functions of required of that Trustee. The Trustees have undertaken a skills survey to ensure that the board has the right mix of skills, knowledge and experience to fulfil the Charity's objectives.

Key management personnel remuneration

The Trustees consider Sue Fletcher Watson (Holiday Director) to be the key management personnel of the Charity. Both give their time freely and no remuneration was paid during the period. Expense and costs paid personally on behalf of the Charity are reimbursed.

There were no related party transactions during the period.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

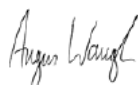
The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these 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 accounting standards have been followed, subject to any material 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the constitution of the SCIO. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



A Waugh

Chairperson

Dated: 26 July 2023

SUPERTROOP SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUPERTROOP SCIO

I report on the financial statements of the Charity for the year ended 31 October 2022, which are set out on pages 8 to 15.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. 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 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 financial statements.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Fiona Haro, C.A.
Thomson Cooper
22 Stafford Street
Edinburgh
EH3 7BD

Dated: 26 July 2023

SUPERTROOP SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
Income from:					
Donations and legacies	2	15,050	17,503	32,553	43,340
Expenditure on:					
Charitable activities	3	23,691	15,138	38,829	51,808
Net (expenditure)/income for the year/ Net movement in funds		(8,641)	2,365	(6,276)	(8,468)
Fund balances at 1 November 2021		11,323	5,877	17,200	25,668
Fund balances at 31 October 2022		2,682	8,242	10,924	17,200

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
Income from:				
Donations and legacies	2	9,247	34,093	43,340
Expenditure on:				
Charitable activities	3	13,335	38,473	51,808
Net (expenditure)/income for the year/ Net movement in funds		(4,088)	(4,380)	(8,468)
Fund balances at 1 November 2020		15,411	10,257	25,668
Fund balances at 31 October 2021		11,323	5,877	17,200

SUPERTROOP SCIO

BALANCE SHEET

AS AT 31 OCTOBER 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	6	4,075	3,112
Cash at bank and in hand		9,269	15,084
		<hr/>	<hr/>
		13,344	18,196
Creditors: amounts falling due within one year	7	2,420	996
		<hr/>	<hr/>
Net current assets		10,924	17,200
Total assets less current liabilities		<hr/> <hr/>	<hr/> <hr/>
		10,924	17,200
Income funds			
Restricted funds	8	8,242	5,877
Unrestricted funds		2,682	11,323
		<hr/>	<hr/>
		10,924	17,200
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Trustees on 26 July 2023



A Waugh
Trustee

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)".

The Charity is a Public Benefit Entity as defined by FRS 102.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and grants 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.

All other income of a revenue nature is included when the charity is entitled to the income.

1.5 Resources expended

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. For more information on this attribution refer to the comment below.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, payroll and governance costs and are incurred directly in support of expenditure on the objectives of the charity. The basis on which support costs have been allocated are on a direct basis or as an apportionment of time spent are set out in the notes below.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.33% straight line
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SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.8 Employee benefits

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.

1.9 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.10 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.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	15,050	-	15,050	9,247	-	9,247
Grants	-	17,503	17,503	-	9,093	9,093
Fettes College	-	-	-	-	25,000	25,000
	<u>15,050</u>	<u>17,503</u>	<u>32,553</u>	<u>9,247</u>	<u>34,093</u>	<u>43,340</u>

In the prior year we received £25,000 of support in kind for accommodation, catering and access to the site for the holiday week for which we are very grateful.

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

2 Donations and legacies (Continued)

Grants receivable for core activities

The Robertson Trust	-	5,000	5,000	-	5,000	5,000
Better Breaks (Shared Care Scotland)	-	12,503	12,503	-	4,093	4,093
Fettes College	-	-	-	-	25,000	25,000
	-	17,503	17,503	-	34,093	9,093

3 Charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted 2022 £	Restricted funds 2021 £	Total 2021 £
Staff costs	3,272	2,953	6,225	-	5,480
Care inspectorate fees	4,993	-	4,993	1,308	1,308
Volunteer expenses	1,676	1,959	3,635	510	510
Course fees and expenses	-	2,975	2,975	1	4,812
Subscriptions and publications	1,791	-	1,791	1,715	1,715
Toys and games	1,186	3,684	4,870	2,635	3,789
Arts and entertainment	-	2,549	2,549	-	1,060
Travelling expenses	-	-	-	628	628
Medical supplies	1,057	1,019	2,076	1,403	55
Holiday accommodation, catering and site facilities	-	-	-	-	25,000
Storage and maintenance	-	-	-	1,323	912
	13,976	15,138	29,114	9,523	38,473
Support costs (see note 4)	8,791	-	8,791	3,092	-
Governance costs (see note 4)	924	-	924	720	-
	23,691	15,138	38,829	13,335	38,473

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

4 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Printing, postage and stationery	1,539	-	1,539	627	627
IT Costs	89	-	89	184	184
Insurance	2,278	-	2,278	1,321	1,321
Storage and maintenance	3,264	-	3,264	-	-
Sundry expenditure	1,621	-	1,621	960	960
Accountancy	-	924	924	-	720
	<u>8,791</u>	<u>924</u>	<u>9,715</u>	<u>3,092</u>	<u>3,812</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

6 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	1,198	-
Prepayments and accrued income	2,877	3,112
	<u>4,075</u>	<u>3,112</u>

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	500	-
Trade creditors	960	-
Accruals and deferred income	960	996
	<u>2,420</u>	<u>996</u>

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

8 Restricted funds

The restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

For the year ended 31 October 2022

	Balance at 1 November 2021	Movement in funds		Balance at 31 October 2022
	£	Incoming resources £	Resources expended £	£
The Vardy Foundation	4,777	-	-	4,777
Robertson Trust	187	5,000	(4,934)	253
Better Breaks (Shared Care Scotland)	912	12,503	(10,205)	3,210
Fettes College	-	-	-	-
	<u>5,877</u>	<u>17,503</u>	<u>(15,139)</u>	<u>8,242</u>

	Balance at 1 November 2020	Movement in funds		Balance at 31 October 2021
	£	Incoming resources £	Resources expended £	£
The Vardy Foundation	10,257	-	(5,480)	4,777
Robertson Trust	-	5,000	(4,813)	187
Better Breaks (Shared Care Scotland)	-	4,093	(3,181)	912
Fettes College	-	25,000	(25,000)	-
	<u>10,257</u>	<u>34,093</u>	<u>(38,474)</u>	<u>5,877</u>

The Vardy Foundation Grant provides additional funding for the SuperTroop holidays.

Robertson Trust provides additional funding towards the direct costs of the SuperTroop holiday.

Better Breaks (Shared Care Scotland) provides funding for holiday activities and entertainment.

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

9 Unrestricted - General fund

These are unrestricted funds which are material to the Charity's activities made up as follows:

For the year ended 31 October 2022

	Balance at 1 November 2021	Incoming resources	Movement in funds		Balance at 31 October 2022
	£	£	Resources expended	Transfers	£
General fund	11,323	15,050	(23,691)	-	2,682

For the year ended 31 October 2021

	Balance at 1 November 2020	Incoming resources	Movement in funds		Balance at 31 October 2021
	£	£	Resources expended	Transfers	£
General fund	15,411	9,247	(13,335)	-	11,323

10 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 October 2022 are represented by:						
Current assets/(liabilities)	2,682	8,242	10,924	11,323	5,877	17,200
	<u>2,682</u>	<u>8,242</u>	<u>10,924</u>	<u>11,323</u>	<u>5,877</u>	<u>17,200</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).