

Charity Registration No. SC047109 (Scotland)

**SUPERTROOP SCIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2018**

# SUPERTROOP SCIO

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# **SUPERTROOP SCIO**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 OCTOBER 2018**

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The trustees present their report and financial statements for the year ended 31 October 2018.

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)" (as amended for accounting periods commencing from 1 January 2016).

### **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, happy, respected and nurtured environment and to achieve a convivial environment in which holidaymakers feel surrounded by peers and friends.

### **Achievements and performance**

#### **Business review**

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

Board meetings have been held since December 2016 with particular focus on regulations, policies and procedures, staff recruitment, and the funding and planning. The first holiday took place in July 2018 and was attended by 16 children and young people. Since August 2018, the board has focused on funding and planning the 2019 holiday.

#### **Financial review**

The results for the year are set out in the Accounts. The statement of financial activities of the charity show a surplus for the year of £5,369 (2017- £7,857).

#### **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.

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

#### **Principal funding sources**

During the year ended 31 October 2018, the main sources of income have been donations and sponsorship income.

#### **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 2018**

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### **Plans for future periods**

The focus since the Balance Sheet date has been to maximise donation, sponsorship and grant income to enable the second holiday to be provided at an affordable cost for parents and carers. This has now been achieved with the second holiday being provided at no cost to parents and carers. Furthermore, in May 2019 the charity appointed a part-time development manager to enable the charity to expand its activities over the next 18 months and beyond.

After the 2019 holiday and considering all relevant outputs, planning will start for the 2020 holiday and funding will focus on achieving regular and/or repeat donation and grant income.

### **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 2018**

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### **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 –

- Cathy Abbott (chair) (appointed as a trustee on 29 August 2018 and as chair on 8 January 2019)
- Max Boyd-Brown (Chair) (resigned as chair and as a trustee on 24 April 2018)
- Jennifer Martin (Interim Chair from 20 April 2018 to 8 January 2019)
- Duncan Waddell
- Jennifer Munro
- Helen Harrison
- Angus Waugh (appointed 1 February 2018)
- Brenda-Anne McLauchlan (resigned on 10 June 2018)
- Geoffrey Craythorne (resigned on 10 January 2019)
- Laura Butterworth (resigned 13 December 2017)

Since 31 October 2018, there have been the following changes to the trustee Board -

- Anne Darling (appointed 8 January 2019)
- Craig McDonald (appointed 25 April 2019 and resigned 14 May 2019)

One third of the above trustees are due to retire at each Annual General Meeting of the charity.

### **Our 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.

### **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.

# SUPERTROOP SCIO

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 OCTOBER 2018*

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### **Key management personnel remuneration**

The trustees consider Cathy Abbott (Chairperson) and 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. Expenses 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.



**C Abbott**

Chairperson

Dated: 24 July 2019

# SUPERTROOP SCIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUPERTROOP SCIO

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I report on the financial statements of the charity for the year ended 31 October 2018, which are set out on pages 6 to 13.

### **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. 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*

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

Dated: 24 July 2019

# SUPERTROOP SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2018

	Notes	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
<b><u>Income from:</u></b>					
Donations and legacies	2	18,698	14,000	32,698	12,370
Charitable activities	3	250	-	250	350
Other trading activities	4	395	-	395	-
<b>Total income</b>		<b>19,343</b>	<b>14,000</b>	<b>33,343</b>	<b>12,720</b>
<b><u>Expenditure on:</u></b>					
Raising funds	5	216	-	216	54
Charitable activities	6	10,570	17,188	27,758	4,809
<b>Total resources expended</b>		<b>10,786</b>	<b>17,188</b>	<b>27,974</b>	<b>4,863</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>8,557</b>	<b>(3,188)</b>	<b>5,369</b>	<b>7,857</b>
Gross transfers between funds		(3,188)	3,188	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>5,369</b>	<b>-</b>	<b>5,369</b>	<b>7,857</b>
Fund balances at 1 November 2017		7,857	-	7,857	-
<b>Fund balances at 31 October 2018</b>		<b>13,226</b>	<b>-</b>	<b>13,226</b>	<b>7,857</b>

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

All income and expenditure derive from continuing activities.



# SUPERTROOP SCIO

## BALANCE SHEET

AS AT 31 OCTOBER 2018

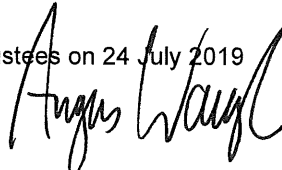
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	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	9	2,029	-
<b>Current assets</b>			
Debtors	10	991	-
Cash at bank and in hand		11,438	8,817
		<u>12,429</u>	<u>8,817</u>
<b>Creditors: amounts falling due within one year</b>	11	1,232	960
Net current assets		<u>11,197</u>	<u>7,857</u>
<b>Total assets less current liabilities</b>		<u><u>13,226</u></u>	<u><u>7,857</u></u>
<b>Income funds</b>			
Unrestricted funds		13,226	7,857
		<u><u>13,226</u></u>	<u><u>7,857</u></u>

The financial statements were approved by the Trustees on 24 July 2019



C Abbott  
Trustee



A Waugh  
Trustee

# SUPERTROOP SCIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2018

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost unless otherwise stated in the relevant notes 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trust constitutes 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 foreseeable future. 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 unless the funds have been designated for other purposes.

#### 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.

# SUPERTROOP SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2018

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### 1 Accounting policies (Continued)

#### 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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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 net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.8 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.

#### 1.9 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.

# SUPERTROOP SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2018

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2018 £	2018 £	2018 £	2017 £
Donations and gifts	18,698	14,000	32,698	12,370

### 3 Income from Charitable activities

	2018 £	2017 £
Sponsorship	250	350

### 4 Other trading activities

	Total	Total
	2018 £	2017 £
Fundraising events	395	-

### 5 Raising funds

	Total	Total
	2018 £	2017 £
<u>Fundraising and publicity</u> Just Giving fees	216	54
	216	54

# SUPERTROOP SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

### 6 Charitable activities

	2018 £	2017 £
Care inspectorate fees	-	3,849
Volunteer expenses	2,858	-
Course fees and expenses	2,697	-
Subscriptions and publications	995	-
Toys and games	2,326	-
Arts and entertainment	3,260	-
Travelling expenses	2,779	-
Medical supplies	1,878	-
	<u>16,793</u>	<u>3,849</u>
Support costs (see note 7)	10,005	960
Governance costs (see note 7)	960	-
	<u>27,758</u>	<u>4,809</u>
<b>Analysis by fund</b>		
Unrestricted funds	10,570	4,809
Restricted funds	17,188	-
	<u>27,758</u>	<u>4,809</u>

### 7 Support costs

	Support costs £	Governance costs £	2018 £	2017 £
Depreciation and impairment	1,014	-	1,014	-
Advertising and photography	2,419	-	2,419	-
Printing, postage and stationery	805	-	805	-
IT Costs	1,051	-	1,051	-
Insurance	2,800	-	2,800	-
Storage and maintenance	914	-	914	-
Sundry expenditure	1,002	-	1,002	-
Accountancy	-	960	960	960
	<u>10,005</u>	<u>960</u>	<u>10,965</u>	<u>960</u>
Analysed between				
Charitable activities	<u>10,005</u>	<u>960</u>	<u>10,965</u>	<u>960</u>

# SUPERTROOP SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

### 8 Trustees

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

### 9 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
Additions	3,043
At 31 October 2018	<u>3,043</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	1,014
At 31 October 2018	<u>1,014</u>
<b>Carrying amount</b>	
At 31 October 2018	<u><u>2,029</u></u>

### 10 Debtors

	2018 £	2017 £
<b>Amounts falling due within one year:</b>		
Other debtors	991	-
	<u>991</u>	<u>-</u>

### 11 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	1,232	960
	<u>1,232</u>	<u>960</u>

### 12 Restricted funds

	Movement in funds				
	Balance at 1 November 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2018 £
Holiday 2018	-	14,000	(17,188)	3,188	-
	<u>-</u>	<u>14,000</u>	<u>(17,188)</u>	<u>3,188</u>	<u>-</u>

The income funds of the charity include restricted funds comprising the above unexpended balances of donations and grants held on trust for specific purposes.

# SUPERTROOP SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2018

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### 13 Unrestricted - General fund

	Movement in funds				Balance at 31 October 2018
	Balance at 1 November 2017	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General fund	7,857	19,343	(10,786)	(3,188)	13,226
	<u>7,857</u>	<u>19,343</u>	<u>(10,786)</u>	<u>(3,188)</u>	<u>13,226</u>

The general fund contains income granted, donated or earned by the SCIO to be used at the discretion of the trustees to fund any activity, which is in furtherance of the charity's objectives.

### 14 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).