

Charity Registration No. SC047109 (Scotland)

SUPERTROOP SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

SUPERTROOP SCIO

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SUPERTROOP SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2020

The Trustees present their report and financial statements for the year ended 31 October 2020.

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 since December 2016 with particular focus on regulations, policies and procedures, staff recruitment, and the funding and planning of holidays.

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.

Providing excellent SuperTroop holidays for children and young people with learning and 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.



"Our child had a wonderful, magical and transformative experience and it marked a real turning point in his development"

"We were delighted with the care our youngest child received when they went on their very first SuperTroop holiday. We could not fault a single part of the service, it was so well organised. Fantastic adult child ratio, their smile said it all."

Feedback from parents and carers of young people who attended the 2019 SuperTroop holiday.

SUPERTROOP SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

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 £5,800 (2019 - £6,642).

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 2020, 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.

COVID-19

COVID-19 is having, and will continue to have, an impact on our Charity in many different ways and it is important for The Trustees to understand this impact on the delivery of our activity and on our governance, including our finances. The Trustees are meeting more frequently to consider the risks involved in running the holiday and how these can be mitigated, always bearing in mind the paramount importance of ensuring the health and wellbeing of holiday makers, staff and volunteers.

In early 2021, the board began planning for the 2021 holiday and considered different ways in which the holiday could take place safely. The board met regularly in the first few months of 2021 and plans were developed to hold a shorter holiday with fewer holiday makers. In March 2021 the board decided to run a holiday on this basis, subject to the restrictions in place at the time. Fortunately the holiday was able to take place in July 2021.

We are working hard to secure all the grants and funding available to us; and are reporting into the Trustees daily. The Trustees are also keeping up to date with developing guidance from our Charity regulator OSCR.

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. As noted above, the development of the Charity has been delayed by the COVID-19 pandemic.

Planning for the 2022 holiday will begin in the second half of 2021 and funding will focus on achieving regular and/or repeat donation and grant income. The board also plans to resume its development of strategy for the development of the Charity. This will include beginning to plan to run more than one holiday each year.

SUPERTROOP SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

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.

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) (Resigned as Chair on 31 December 2020)
- Jennifer Martin (Chair) (Appointed as Chair on 1 January 2021)
- Peter Worledge (Treasurer)
- Angus Waugh (Secretary)
- Duncan Waddell
- Jennifer Munro
- Helen Harrison (Resigned on 18 February 2020)
- Anne Darling
- Henry McDowan-Hill (Appointed on 28 October 2020)

The role of the development manager is to support the Charity's growth and with the development manager's support, the board has begun to discuss how SuperTroop's activities can be expanded. Unfortunately the COVID-19 pandemic has meant that the development of the Charity has been delayed.

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. 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 2020

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 Jennifer Martin (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. 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).

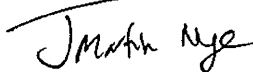
The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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.



J Martin
Chairperson
Dated: 21 July 2021

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 2020, which are set out on pages 6 to 14.

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

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

Dated: 22 July 2021

SUPERTROOP SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2020

Current financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	7,626	12,500	20,126	32,215
Other income	3	620	-	620	-
Total income		8,246	12,500	20,746	32,215
<u>Expenditure on:</u>					
Raising funds		216	-	216	216
Charitable activities	4	12,487	2,243	14,730	25,357
Total resources expended		12,703	2,243	14,946	25,573
Net (expenditure)/income for the year/ Net movement in funds		(4,457)	10,257	5,800	6,642
Fund balances at 1 November 2019		19,868	-	19,868	13,226
Fund balances at 31 October 2020		15,411	10,257	25,668	19,868

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

All income and expenditure derive from continuing activities.

SUPERTROOP SCIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2020

Prior financial year		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	20,516	11,699	32,215
Total income		20,516	11,699	32,215
<u>Expenditure on:</u>				
Raising funds		216	-	216
Charitable activities	4	11,022	14,335	25,357
Total resources expended		11,238	14,335	25,573
Gross transfers between funds		(2,636)	2,636	-
Net (expenditure)/income for the year/ Net movement in funds		6,642	-	6,642
Fund balances at 1 November 2018		13,226	-	13,226
Fund balances at 31 October 2019		19,868	-	19,868

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

All income and expenditure derive from continuing activities.

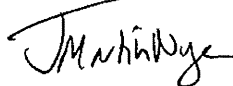
SUPERTROOP SCIO

BALANCE SHEET

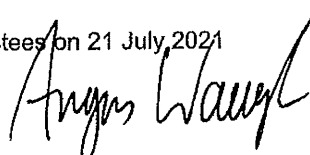
AS AT 31 OCTOBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	7	-	1,015
Current assets			
Debtors	8	113	185
Cash at bank and in hand		26,551	19,628
		<u>26,664</u>	<u>19,813</u>
Creditors: amounts falling due within one year	9	996	960
		<u>25,668</u>	<u>18,853</u>
Net current assets		<u>25,668</u>	<u>18,853</u>
Total assets less current liabilities		<u><u>25,668</u></u>	<u><u>19,868</u></u>
Income funds			
Restricted funds	10	10,257	-
Unrestricted funds		15,411	19,868
		<u>25,668</u>	<u>19,868</u>

The financial statements were approved by the Trustees on 21 July 2021



J. Martin
Trustee



A. Waugh
Trustee

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

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 foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

At the date of approval of the accounts, the Trustees are aware of the potential impact on the charity of the Coronavirus. It is not yet possible to fully assess the potential impact this may have on the Charity. The Trustees are actively taking all steps to mitigate any impact the virus may have on the Charity.

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.

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

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).

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 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.

1.10 Irrecoverable VAT

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

1.11 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.

1.12 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 2020

2 Donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	7,626	12,500	20,126	20,516	11,699	32,215

3 Other income

	Total 2020 £	Total 2019 £
Gift Aid	620	-

4 Charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Staff costs	4,230	-	4,230	1,696	-	1,696
Care inspectorate fees	-	-	-	3,260	-	3,260
Volunteer expenses	-	2,069	2,069	-	2,653	2,653
Course fees and expenses	539	-	539	1,066	-	1,066
Subscriptions and publications	490	-	490	284	-	284
Toys and games	-	-	-	-	766	766
Arts and entertainment	-	-	-	-	2,269	2,269
Travelling expenses	-	174	174	-	1,700	1,700
Medical supplies	-	-	-	-	1,272	1,272
	5,259	2,243	7,502	6,306	8,660	14,966
Support costs (see note 5)	6,208	-	6,208	3,744	5,675	9,419
Governance costs (see note 5)	1,020	-	1,020	972	-	972
	12,487	2,243	14,730	11,022	14,335	25,357

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

5 Support costs	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Depreciation and impairment	1,015	-	1,015	1,014	-	1,014
Advertising and photography	360	-	360	1,495	-	1,495
Printing, postage and stationery	63	-	63	843	-	843
IT Costs	834	-	834	944	-	944
Insurance	1,718	-	1,718	2,800	-	2,800
Storage and maintenance	1,718	-	1,718	1,672	-	1,672
Sundry expenditure	500	-	500	651	-	651
Accountancy	-	1,020	1,020	-	972	972
	<u>6,208</u>	<u>1,020</u>	<u>7,228</u>	<u>9,419</u>	<u>972</u>	<u>10,391</u>

6 Trustees

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

7 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 November 2019	3,043
At 31 October 2020	<u>3,043</u>
Depreciation and impairment	
At 1 November 2019	2,028
Depreciation charged in the year	1,015
At 31 October 2020	<u>3,043</u>
Carrying amount	
At 31 October 2020	<u>-</u>
At 31 October 2019	<u>1,015</u>

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

8	Debtors	2020	2019
	Amounts falling due within one year:	£	£
	Prepayments and accrued income	113	185
		<u> </u>	<u> </u>
9	Creditors: amounts falling due within one year	2020	2019
		£	£
	Accruals and deferred income	996	960
		<u> </u>	<u> </u>

10 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 2020

	Movement in funds				Balance at 31 October 2020
	Balance at 1 November 2019	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
The Vardy Foundation	-	12,500	(2,243)	-	10,257
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

For the year ended 31 October 2019

	Movement in funds				Balance at 31 October 2019
	Balance at 1 November 2018	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
The Vardy Foundation	-	11,699	(14,335)	2,636	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

SUPERTROOP SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

11 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 2020

	Balance at 1 November 2019	Incoming resources	Movement in funds Resources expended	Transfers	Balance at 31 October 2020
	£	£	£	£	£
General fund	19,868	8,246	(12,703)	-	15,411

For the year ended 31 October 2019

	Balance at 1 November 2018	Incoming resources	Movement in funds Resources expended	Transfers	Balance at 31 October 2019
	£	£	£	£	£
General fund	13,226	20,516	(11,238)	(2,636)	19,868

12 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 October 2020 are represented by:						
Tangible assets	-	-	-	1,015	-	1,015
Current assets/ (liabilities)	15,411	10,257	25,668	18,853	-	18,853
	<u>15,411</u>	<u>10,257</u>	<u>25,668</u>	<u>19,868</u>	<u>-</u>	<u>19,868</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).