

SCOTLAND YARD ADVENTURE CENTRE

(A Company Limited by Guarantee)

(Incorporated 3 November 1986)

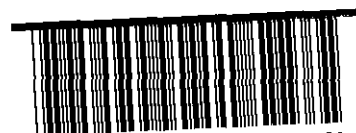
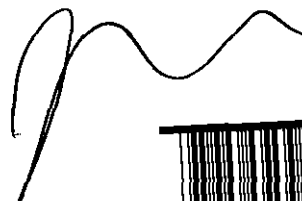
MANAGEMENT COMMITTEE REPORT

AND

AUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2000

101671



SCT SDYLSWOC
COMPANIES HOUSE

1784
29/11/00

SCOTLAND YARD ADVENTURE CENTRE

REGISTERED NO:

101671

MANAGEMENT COMMITTEE

Maureen Patterson (Chairperson)

H A Joy Blakeney (Vice Chairperson)

Fred Deans

Moirra Dickinson

Rev Alasdair Elders

Catriona M MacDermot

Anne McVey

Bruce R Patrick

Alan T Rees MBE

SECRETARIES

Maclay, Murray & Spens

3 Glenfinlas Street

Edinburgh

EH3 6AQ

AUDITORS

Mallinson Marshall, Chartered Accountants,

27 Raith Drive

Kirkcaldy

Fife

KY2 5NW

REGISTERED CHARITY NO:

SC002538

SCOTLAND YARD ADVENTURE CENTRE

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2000

| INDEX | PAGE |
|-----------------------------------|-------|
| Management Committee Report | 1 - 2 |
| Auditors Report to the Members | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Accounts | 6 - 8 |

SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE MANAGEMENT COMMITTEE

The Management Committee present the Annual Report and the Audited Accounts for the year ended 31 March 2000.

Principal Activity

The principal activity of the Company is the development and maintenance of a centre for adventure play designed for children and young people with mental, emotional or physical handicaps, including those of vision, hearing and perception, and has remained unchanged from the previous year.

Review of the Year and Future Developments

Groups from special schools and voluntary organisations have continued to make regular visits to the Centre. Community activities included the Scotland Yard Summer Festival, the Edinburgh International Festival Cavalcade and Bonfire Night Celebrations.

The Grant from the National Lottery Charities Board continues to allow the Centre to provide extended facilities, including the employment of two part time playworkers. As the Grant ends in the coming year, the Company will need to seek replacement funding to enable these services to continue.

The Company relies heavily on donations from Trusts, businesses and individuals and fundraising concentrated on these sources during the year. The Management Committee acknowledges with gratitude the generosity of the donors. Their vital contribution is acknowledged more fully in our separate Annual Report as is the financial assistance given by the City of Edinburgh Council's Recreation, Education and Social Work Departments, and the Midlothian Council's Social Services Committee. The Management Committee also wishes to record its appreciation of the work of the Fundraising Committee and all the staff and volunteers involved at the Centre during the year.

Annual Accounts

The Annual Accounts are set out on Pages 4 to 8. Unrestricted funds total £39,359 which the Management Committee are very much aware represents an all to short period of ongoing expenditure.

Small Company Exemptions

The Management Committee has taken advantage of the exemptions conferred by Part II of Schedule 8 to the Companies Act 1985.

Members

At 31 March 2000 the members of the Company totalled 89 (1999 - 91).

SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE MANAGEMENT COMMITTEE (continued)

Management Committee

The members of the Management Committee who served during the year were as follows:-

| | |
|--|----------------------------------|
| Allan Wilson (Chairperson until 7/03/00) | Fred Deans |
| (Resigned 7/03/00) | Moira Dickinson |
| Alan T Rees MBE (Temporary Chairperson from 7/03/00 to 3/05/00) | Rev Alasdair Elders |
| Maureen Patterson (Chairperson from 3/05/00) | Mike Laxton (Resigned 8/12/99) |
| H A Joy Blakeney (Vice Chairperson) | Catriona M MacDermot |
| Walter Cockburn (Treasurer Resigned 15/11/99) | Anne McVey |
| | Bruce R Patrick |
| | Andrew Swan (Resigned 8/05/2000) |

Joy Blakeney, Catriona MacDermot and Maureen Patterson retire by rotation and being eligible, offer themselves for re-election.

Following the resignation of Walter Cockburn the Management Committee appointed Moyra McKeand to act as Treasurer.

Statement of Management Committee's Responsibilities in respect of the Accounts

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the Company and of the surplus or deficit of the Company for that period. In preparing those financial statements, the Directors are required to:

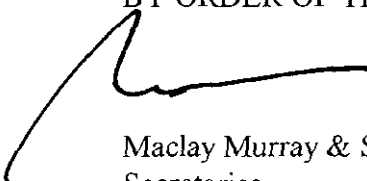
- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
-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

The Management Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure the financial statements comply with the Companies Act 1985. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Auditors


The Auditors, Mallinson Marshall, Chartered Accountants, have indicated their willingness to accept re-appointment in accordance with Section 385(1) of the Companies Act 1985.

BY ORDER OF THE MANAGEMENT COMMITTEE



Maclay Murray & Spens
Secretaries

23 October 2000



AUDITORS' REPORT TO THE MEMBERS
OF SCOTLAND YARD ADVENTURE CENTRE

We have audited the financial statements on pages 4 to 8 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of Management Committee and Auditors

As described on page 2 the company's management committee are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

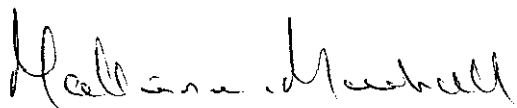
We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

The Company, in common with other charities of similar size and organisation, derives a substantial proportion of its income from voluntary donations which cannot be fully controlled until they are entered in the accounting records, and are not therefore susceptible to independent audit verification. Accordingly we have accepted assurances from the Treasurer as to the completeness of the records relating to donations.

Except for any adjustments that might have found to be necessary had we been able to obtain independent audit verification concerning donations in our opinion the financial statements give a true and fair view of the state of affairs of the company as at 31 March 2000 and of the surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



MALLINSON MARSHALL
Registered Auditors
Chartered Accountants
3 October 2000

27 Raith Drive
Kirkcaldy
Fife
KY2 5NW

SCOTLAND YARD ADVENTURE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2000

| | Note | GENERAL FUND | |
|--|------|--------------|-----------|
| | | 2000 £ | 1999 £ |
| Income and Expenditure | | | |
| <i>Incoming Resources</i> | | | |
| Donations | | 22,152 | 28,534 |
| Grants | 3 | 110,022 | 93,037 |
| Subscriptions | | 913 | 1,430 |
| Interest Received | | 2,358 | 1,287 |
| Play session income | | 3,225 | 2,640 |
| Sundry Income | | 2,261 | 5,776 |
| <i>Total Incoming Resources</i> | | 140,931 | 132,704 |
| <i>Resources expended</i> | | | |
| Staff Costs | 4 | 100,081 | 96,943 |
| Property costs | | 5,871 | 6,379 |
| Play supplies and services | | 3,667 | 6,315 |
| Other costs | | 12,902 | 8,820 |
| Auditors Fee | | 705 | 611 |
| Fund raising expenses | | 5,232 | 2,599 |
| <i>Total Resources expended</i> | | 128,458 | 121,677 |
| <i>Net Incoming Resources before Transfers</i> | | 12,473 | 11,037 |
| Transfer to Contingency Fund | | 250 | 2,437 |
| <i>Net Incoming Resources for the year</i> | | 12,223 | 8,600 |
| Fund Balances as at 1 April 1999 | | 13,079 | 4,479 |
| Fund Balances as at 31 March 2000 | | 25,302 | 13,079 |

Recognised Gains and Losses

There are no gains or losses other than those in the Statement of Financial Activities.
Accordingly no Statement of Recognised Gains and Losses has been prepared.

The Accounting Policies and Notes on Pages 6 to 8 form part of these Accounts

SCOTLAND YARD ADVENTURE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2000

| | Note | 2000 £ | 1999 £ |
|--|------|-----------|-----------|
| Tangible Fixed Assets | 5 | 80,146 | 119,457 |
| Current Assets | | | |
| Sundry Debtors and prepaid charges | | 10,497 | 8,838 |
| Bank current account and cash in hand | | 2,146 | 3,460 |
| Bank high interest/deposit account | | 101,270 | 31,912 |
| | | ----- | ----- |
| | | 113,913 | 44,210 |
| | | ----- | ----- |
| Creditors due within one year | | | |
| Accrued charges | | 5,250 | 3,723 |
| Donations in advance | | 50,728 | 5,780 |
| | | ----- | ----- |
| | | 55,978 | 9,503 |
| | | ----- | ----- |
| Net Current Assets | | 57,935 | 34,707 |
| | | ----- | ----- |
| Total Assets less current liabilities | | 138,081 | 154,164 |
| | | ===== | ===== |
| Represented by | | | |
| Unrestricted Funds | | | |
| General Fund | | 25,302 | 13,079 |
| Contingency Fund | 6 | 14,057 | 13,807 |
| Restricted Funds | | | |
| Building Appeal Fund | 7 | 87,966 | 127,278 |
| Project Funds | 8 | 10,756 | - |
| | | ----- | ----- |
| | | 138,081 | 154,164 |
| | | ===== | ===== |

The Accounts were approved by the Management Committee on 3 October 2000.

Maureen Patterson..........Chairperson

Alan T Rees MBE..........Committee Member

The Accounting Policies and Notes on Pages 6 to 8 form part of these Accounts

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2000

1. Accounting Policies

(a) Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and have remained unchanged from the previous year.

(b) Depreciation

The cost of tangible fixed assets is depreciated by equal annual instalments over the expected useful lives of the assets as follows:

| | |
|----------------------------|----------|
| Building and capital works | 10 years |
| Furniture and fittings | 5 years |
| Play equipment | 5 years |

Additions to Furniture, Fittings and Play Equipment costing less than £1,000 were accounted for on a replacement basis and charged in full to the appropriate expenditure heading.

(c) Building Appeal Fund

This represents donations received (net of expenses) specifically for the purpose of capital expenditure on building and capital works. This fund is released to revenue over the expected lives of the assets to which it relates.

(d) Contingency Fund

This represents amounts received from legacies and honorary life subscriptions.

(e) Project Funds

This represents the income received during the year in respect of specific projects and the expenditure incurred in the year relating to these projects.

2. Depreciation

| | 2000 | 1999 |
|---|----------|----------|
| | £ | £ |
| Charge for the year | 39,311 | 39,311 |
| Released from building appeal fund (note 7) | (39,311) | (39,311) |
| | ===== | ===== |

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2000

3. Grants received

| | 2000 | 1999 |
|----------------------------------|---------|--------|
| | £ | £ |
| Local Authorities | 27,621 | 26,187 |
| Unemployed Voluntary Action Fund | 18,410 | 16,333 |
| National Lottery | 63,991 | 50,517 |
| | ----- | ----- |
| | 110,022 | 93,037 |
| | ===== | ===== |

4. Staff Costs

| | 2000 | 1999 |
|----------------------------------|---------|--------|
| | £ | £ |
| Wages and salaries | 93,513 | 86,471 |
| Employers social security costs | 7,368 | 7,082 |
| Training, travel and recruitment | 1,306 | 3,390 |
| Transferred to Project Funds | (2,106) | - |
| | ----- | ----- |
| | 100,081 | 96,943 |
| | ===== | ===== |

The average number of full and part time staff employed during the year was ten.

No member of the Management Committee or connected person received remuneration during the year.

5. Tangible Fixed Assets

| | Buildings & capital works £ | Furniture & fittings £ | Play equipment £ | Total £ |
|--------------------------------------|-----------------------------------|------------------------------|------------------------|------------|
| Cost | | | | |
| At 1 April 1999 and 31 March 2000 | 393,121 | 7,306 | 22,096 | 422,523 |
| | ----- | ----- | ----- | ----- |
| Depreciation | | | | |
| At 1 April 1999 | 273,664 | 7,306 | 22,096 | 303,066 |
| Charge for the year | 39,311 | - | - | 39,311 |
| | ----- | ----- | ----- | ----- |
| At 31 March 2000 | 302,975 | 7,306 | 22,096 | 342,377 |
| | ----- | ----- | ----- | ----- |
| Net Book Values | | | | |
| At 31 March 2000 | 80,146 | - | - | 80,146 |
| | ===== | ===== | ===== | ===== |
| At 31 March 1999 | 119,457 | - | - | 119,457 |
| | ===== | ===== | ===== | ===== |

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31 MARCH 2000

6. Contingency Fund

| | 2000 | 1999 |
|--------------------------|--------|--------|
| | £ | £ |
| At 1 April 1999 | 13,807 | 11,370 |
| Transferred from Revenue | 250 | 2,437 |
| | ----- | ----- |
| At 31 March 2000 | 14,057 | 13,807 |
| | ===== | ===== |

7. Building Appeal Fund

| | 2000 | 1999 |
|---------------------|----------|----------|
| | £ | £ |
| At 1 April 1999 | 127,277 | 166,588 |
| Released to Revenue | (39,311) | (39,311) |
| | ----- | ----- |
| At 31 March 2000 | 80,146 | 127,277 |
| | ===== | ===== |

8. Project Funds

| | 2000 | 1999 |
|----------------------|--------|-------|
| | £ | £ |
| At 1 April 1999 | - | - |
| Donations received | 24,280 | - |
| Expenditure incurred | 13,524 | - |
| | ----- | ----- |
| At 31 March 2000 | 10,756 | - |
| | ===== | ===== |

9. Members Liability

Each member undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.