

**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 1999**

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## **SCOTLAND YARD ADVENTURE CENTRE**

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### **REGISTERED NO:**

101671

### **MANAGEMENT COMMITTEE**

Allan Wilson (Chairperson)  
H A Joy Blakeney (Vice Chairperson)  
Walter Cockburn (Treasurer)  
Fred Deans  
Moirra Dickinson  
Rev Alasdair Elders  
Mike Laxton  
Catriona M MacDermot  
Anne McVey  
Bruce R Patrick  
Maureen Patterson  
Alan T Rees MBE  
Andrew Swan

### **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 1999**

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**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 (continued)

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#### Management Committee

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

Alan T Rees MBE (Chairperson until 20/01/99)	Rev Alasdair Elders (Appointed 20/01/99)
Allan Wilson (Chairperson from 20/01/99)	Mike Laxton
H A Joy Blakeney (Vice Chairperson)	Catriona M MacDermot
Walter Cockburn (Treasurer)	Anne McVey (Appointed 18/11/98)
J Graham Blamire (Resigned 18/11/98)	Bruce R Patrick
Dr Heti Davies (Resigned 18/11/98)	Maureen Patterson
Fred Deans	George Reiss (Resigned 11/10/98)
Moira Dickinson (Appointed 18/11/98)	Andrew Swan

Mike Laxton, Bruce R Patrick and Andrew Swan retire by rotation and being eligible, offer themselves for re-election.

#### 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. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention of fraud and other irregularities.


#### Small Company Exemptions

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

#### 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  
24 August 1999

# **AUDITORS' REPORT TO THE MEMBERS**

## **OF SCOTLAND YARD ADVENTURE CENTRE**

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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 1999 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  
24 August 1999

27 Raith Drive  
Kirkcaldy  
Fife  
KY2 5NW

# SCOTLAND YARD ADVENTURE CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 1999

	Note	GENERAL FUND	
		1999 £	1998 £
Income and Expenditure			
<i>Incoming Resources</i>			
Donations and Legacy		28,534	51,284
Grants	3	93,037	48,655
Subscriptions		1,430	1,520
Interest Received		1,287	1,013
Play session income		2,640	2,833
Sundry Income		5,776	5,239
<i>Total Incoming Resources</i>		132,704	110,544
<i>Resources expended</i>			
Staff Costs	4	96,943	75,181
Property costs		6,379	6,100
Play supplies and services		6,315	7,262
Other costs		8,820	9,519
Auditors Fee		611	587
Fund raising expenses		2,599	-
<i>Total Resources expended</i>		121,667	98,649
<i>Net Incoming Resources before Transfers</i>		11,037	11,895
Transfer to Contingency Fund		(2,437)	(11,370)
<i>Net Incoming Resources for the year</i>		8,600	525
Fund Balances as at 1 April 1998		4,479	3,954
Fund Balances as at 31 March 1999		13,079	4,479

### 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 1999

	Note	1999 £	1998 £
<b>Tangible Fixed Assets</b>	5	119,457	158,768
<b>Current Assets</b>			
Sundry Debtors and prepaid charges		8,838	483
Bank current account and cash in hand		3,460	2,272
Bank high interest account		31,912	27,886
		44,210	30,641
<b>Creditors due within one year</b>			
Accrued charges		3,723	1,352
Donations for specific expenditure not yet incurred		5,780	-
Grant prepaid		-	5,620
		9,503	6,972
<b>Net Current Assets</b>		34,707	23,669
<b>Total Assets less current liabilities</b>		154,164	182,437
<b>Represented by</b>			
<b>Unrestricted Funds</b>			
General Fund		13,079	4,479
Contingency Fund	7	13,807	11,370
<b>Restricted Funds</b>			
Building Appeal Fund	8	127,278	166,588
		154,164	182,437

The Accounts were approved by the Management Committee on 24 August 1999.

Allan Wilson.....Chairperson

Walter Cockburn.....Treasurer

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 1999

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### 1. Accounting Policies

#### (a) Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards.

#### (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.

### 2. Depreciation

	1999	1998
	£	£
Charge for the year	39,311	40,692
Released from deferred income (note 6)	-	(7,877)
Released from building appeal fund (note 8)	(39,311)	(32,815)
	=====	=====

### 3. Grants received

	1999	1998
	£	£
Local Authorities	26,187	25,989
Unemployed Voluntary Action Fund	16,333	15,282
National Lottery	50,517	7,384
	-----	-----
	93,037	48,655
	=====	=====



# SCOTLAND YARD ADVENTURE CENTRE

## NOTES TO THE ACCOUNTS (continued)

### FOR THE YEAR ENDED 31 MARCH 1999

#### 4. Staff Costs

	1999	1998
	£	£
Wages and salaries	86,471	67,326
Employers social security costs	7,082	5,597
Training, travel and recruitment	3,390	2,258
	<u>96,943</u>	<u>75,181</u>

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

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 1998 and 31 March 1999	393,121	7,306	22,096	422,523
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Depreciation				
At 1 April 1998	234,353	7,306	22,096	263,755
Charge for the year	39,311	-	-	39,311
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 1999	273,664	7,306	22,096	303,066
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net Book Values				
At 31 March 1999	119,457	-	-	119,457
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 1998	158,768	-	-	158,768
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 6. Deferred Income

	Grants	
	1999	1998
	£	£
At 1 April 1998	-	7,877
Released to Revenue	-	(7,877)
	<u>          </u>	<u>          </u>
At 31 March 1999	-	-
	<u>          </u>	<u>          </u>

# SCOTLAND YARD ADVENTURE CENTRE

## NOTES TO THE ACCOUNTS (continued)

### FOR THE YEAR ENDED 31 MARCH 1999

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#### 7. Contingency Fund

	1999	1998
	£	£
At 1 April 1998	11,370	-
Transferred from Revenue	2,437	11,370
	-----	-----
At 31 March 1999	13,807	11,370
	=====	=====

#### 8. Building Appeal Fund

	1999	1998
	£	£
At 1 April 1998	166,588	199,403
Released to Revenue	(39,311)	(32,815)
	-----	-----
At 31 March 1999	127,277	166,588
	=====	=====

#### 9. Members Liability

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