

**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

**Directors' report and accounts**  
**for the year ended 31 December 2013**

**Registered number SC376887**

**Charity number SC041421**

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**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

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**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

**Company information**

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<b>Directors</b>	Sally Fiona Aitchison John William Curran Catherine McIntyre Kirk Stewart Lindsay Wilson Hunter Daniel Gerrard Gallagher Brian Crombie
<b>Secretary</b>	Tracey Butler
<b>Auditors</b>	Henderson Loggie Chartered Accountants and Registered Auditors Royal Exchange Panmure Street Dundee DD1 1DZ
<b>Bankers</b>	Bank of Scotland plc
<b>Registered office</b>	Radio Forth Forth House Forth Street Edinburgh Lothian EH1 3LE
<b>Company number</b>	SC376887
<b>Charity number</b>	SC041421

**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

**Directors' report**

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The directors present their report with the accounts of the company for the year ended 31 December 2013.

The company information set out on page 1 forms part of this report. The accounts comply with current statutory requirements, the Memorandum and Articles of Association of the company and the Statement of Recommended Practice - Accounting and Reporting by Charities.

**Principal activity**

The principal activity of the company/charity in the period under review was to raise funds to allocate to local charitable and voluntary projects that work directly with disadvantaged children in order to give them a better quality of life. The charity supports thousands of individuals dealing with poverty, neglect, disability and distress. All funds raised stay in the local area in which they were raised.

**Structure, governance and management**

**Constitution**

Bauer Radio's Cash for Kids Charities (Scotland) is a company limited by guarantee and a registered charity governed by its Articles of Association - Company number SC376887, Charity number SC041421.

Bauer Radio Limited is the sole member.

**Organisation and decision making process**

Bauer Radio's Cash for Kids Charities (Scotland) has a board of six trustees who meet twice a year and are responsible for the strategy, management and operation of the company.

The day to day management of the company is the responsibility of the charity manager, the chairman, company secretary and the board of trustees.

**Grant making policy**

The Local Executive Boards are responsible for receiving applications from persons wishing to receive support from the Charity (in accordance with criteria put in place from time to time by the Trustees); considering applications received and interviewing applicants for grants (where appropriate); selecting potential grant recipients ("beneficiaries") to receive support from the Charity and making recommendations in writing to the Trustees; supporting the beneficiaries and, as and when required, ensuring that funds are applied properly and for the purposes for which they were given; monitoring the use of the Charity's funds by beneficiaries in accordance with any directions given by the Trustees from time to time; reviewing the grant making policy documents that are drawn up by the Trustees from time to time in relation to the charity and ensuring that such policies are complied with.

## **Bauer Radio's Cash for Kids Charities (Scotland)** **(A Company Limited by Guarantee)**

### **Directors' report (continued)**

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Cash for Kids has provided funding to sick and underprivileged children by awarding a wide range of grants including supporting children suffering with various disabilities such as, deafness, cancer, blindness, autism, cerebral palsy, special needs, epilepsy & providing wheelchairs, sensory gardens, sensory room equipment, special trikes and holidays.

#### **Objectives**

The core objectives of Bauer Radio's Cash for Kids Charities continue to be:

- To manage and develop leading local Children's Charities and become the local children's charity of choice, delivering excellence to beneficiaries, donors and key stakeholders
- Increase revenue year on year
- To deliver 80% Contribution
- To deliver more effective on air campaigns
- Less off air events which will eliminate costs/risks to the charity
- Increased focus on corporate donations, regular giving, legacies and funding from charitable trusts
- Share best practice
- Staff development

#### **Recruitment, induction and training of directors**

New Trustees are recruited and appointed according to the workload of the committee in terms of both the business of the company and the needs of Bauer Radio's Cash for Kids Charities (Scotland) in that they require specific jobs to be fulfilled by their Trustees.

#### **Review of charity's activities in the period**

Bauer Radio's Cash for Kids Charities is the registered umbrella brand for Bauer Radio's network of charities which operate across 21 local areas within the UK.

Each local 'Cash for Kids' brand is established to channel the caring of the local community into the welfare of their own youngsters.

Our Mission is to respond to the needs of the children in our communities. We aspire to enable all children to live life to the full and to achieve their potential.

With cash raised and donated locally, each charity guarantees that generous donations from listeners and the community will go to bring, hope, healing or happiness to a child in each local area.

All Cash for Kids sites have similar objectives, carrying out their activities in different geographical locations in order to realise fund raising goals and targets. The strategy is to ensure that funds are raised in the most efficient and cost-effective way.

#### **Achievements and performance**

Fundraising Campaigns included Giant Car Boot Sales, On & Off Air Auctions, Sporting Activities, Pound to Work Day, Ladies Lunches, Golf Days, Concerts & Win your Wedding competitions. We have also seen a significant increase in corporate donations.

## **Bauer Radio's Cash for Kids Charities (Scotland)**

**(A Company Limited by Guarantee)**

### **Directors' report (continued)**

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Cash for Kids Day 2013 at Radio Forth, Radio Tay and Northsound's Cash for Kids was in aid of Clic Sargent. We are delighted with the response from our listeners and corporate supporters. The total raised for this very worthwhile children's cancer charity was £63,808.

Mission Christmas continues to be one of our biggest and most successful events. £878,125 in gifts and cash was donated to the charity to ensure that over 18,000 severely underprivileged children would wake up to at least three gifts on Christmas Day. Cash for Kids work with Social Services, Refuges and Hostels to identify children who would otherwise wake up to nothing at all on Christmas Day.

In the 12 month period ending 31<sup>st</sup> December 2013 income from Bauer Radio's Cash for Kids Charities (Scotland) which includes Tay, Northsound, MFR, Forth & Borders Cash for Kids was up by 28% year on year.

### **Volunteers**

The charity has a bank of volunteers to assist with fundraising campaigns.

### **Financial review**

The results for the period and financial position of the company are as shown on pages 9 and 10. Total income in the year was £2,177,059 and net income for the year of £128,631. The movements in reserves are shown in notes 12 and 13 to the accounts

### **Risk management**

The directors have identified the major risks to which Bauer Radio's Cash for Kids Charities (Scotland) is exposed, in particular those related to the operations and finances of the company, in order to satisfy themselves that systems are in place to mitigate the company's exposure to the major risks.

### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level at least equivalent to between three and six months expenditure. The committee considers that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

### **Volunteers**

The charity has a bank of volunteers to assist with fundraising campaigns

### **Going Forward**

Bauer Radio's Cash for Kids operate a central and local strategy. The growth strategy continues to be a combination of innovative local campaigns and centrally driven group initiatives delivered locally.

The mission for 2014 is that Cash for Kids is at the heart of every radio station, considered as an integral part of every campaign and initiative.

Additional growth in 2014 will come from a continued drive locally on recruiting corporate adoptions. We have seen significant success recently as many companies are reducing their training and social budgets. These relationships often develop into commercial partnerships for the radio stations. Becoming a corporate partner allows them to deliver motivational staff engagement initiatives for a great cause.

**Bauer Radio's Cash for Kids Charities (Scotland)**  
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**Directors' report (continued)**

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**Going Forward (continued)**

We continue to develop a strategy around regular giving and social media.

**Company tax status**

The company has charitable status in terms of Section 505 of the Income and Corporation Taxes Act 1988.

**Directors**

The directors of the company at the date of this report are as shown on page 1. The following changes took place during the year and up to the date of this report:

Gary Wayne Robinson	- resigned 1 September 2013
Graham David Bryce	- resigned 15 January 2014
Brian Crombie (known as Brian Paige)	- appointed 20 February 2014

**Auditors**

So far as each director is aware, there is no relevant audit information of which the auditors are unaware. Each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the auditors are aware of it.

This report was approved by the directors on 15 September 2014.

Signed on behalf of the directors



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Sally Aitchison  
Chairman of Trustees  
Bauer Radio's Cash for Kids Charities (Scotland)

**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

**Statement of directors' responsibilities**

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The directors (who are the trustees of the charity for the purposes of charity law) are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those accounts, the directors 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 United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities



## **Bauer Radio's Cash for Kids Charities (Scotland)**

**(A Company Limited by Guarantee)**

### **Independent auditors' report to the trustees and members of Bauer Radio's Cash for Kids Charities (Scotland)**

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We have audited the accounts of Bauer Radio's Cash for Kids Charities (Scotland) for the year ended 31 December 2013, which comprise the income and expenditure account (incorporating the statement of financial activities), the balance sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made exclusively to the members, as a body, in accordance with section 495 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Director's Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

**Independent auditors' report to the trustees and members of Bauer Radio's Cash for Kids Charities (Scotland) (continued)**

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**Opinion on accounts**

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Annual Report for the financial period for which the accounts are prepared is consistent with the accounts.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.



**George M Hay (Senior Statutory Auditor)**

For and on behalf of

Henderson Loggie, Statutory Auditor

(Henderson Loggie is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006)

Dundee

15 September 2014

**Bauer Radio's Cash for Kids Charities (Scotland)**  
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**Statement of financial activities incorporating income and expenditure account for the year ended 31 December 2013**

		Unrestricted funds £	Restricted Funds Various £	Year to 31 December 2013 Total £	Year to 31 December 2012 Total £
<b>Incoming resources from generated funds</b>	<b>Note</b>				
Voluntary income					
Donations	1-2	544,481	931,899	1,476,380	1,137,120
Activities for generating funds:					
Fundraising event income	1-3	602,702	96,931	699,633	562,510
Investment income	1	1,046	-	1,046	-
		<u>603,748</u>	<u>96,931</u>	<u>700,679</u>	<u>562,510</u>
<b>Total incoming resources</b>		<u>1,148,229</u>	<u>1,028,830</u>	<u>2,177,059</u>	<u>1,699,630</u>
<b>Resources expended</b>					
Costs of generating funds	4	389,270	-	389,270	355,135
Charitable activities					
Grants	5	608,387	1,044,941	1,653,328	1,289,558
Governance costs	6	5,830	-	5,830	11,225
<b>Total resources expended</b>		<u>1,003,487</u>	<u>1,044,941</u>	<u>2,048,428</u>	<u>1,655,918</u>
<b>Net income for the period before transfers</b>		144,742	(16,111)	128,631	43,712
Transfers		4,489	(4,489)	-	-
Funds brought forward		326,317	40,405	366,722	323,010
<b>Fund balances carried forward at 31 December 2013</b>		<u>475,548</u>	<u>19,805</u>	<u>495,353</u>	<u>366,722</u>

There were no recognised gains or losses for the financial year other than the surplus recognised above.

**Bauer Radio's Cash for Kids Charities (Scotland)**  
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**Balance sheet as at 31 December 2013**

	Note	£	2013 £	£	2012 £
<b>Fixed assets</b>					
Tangible	9		7,147		7,911
<b>Current assets</b>					
Debtors	10	153,092		139,248	
Cash at bank		467,089		292,847	
		<u>620,181</u>		<u>432,095</u>	
<b>Current liabilities</b>					
Amounts falling due within one year	11	131,975		73,284	
<b>Net current assets</b>			<u>488,206</u>		<u>358,811</u>
<b>Net assets</b>			<u><u>495,353</u></u>		<u><u>366,722</u></u>
<b>Represented by</b>					
Unrestricted funds	12		475,548		326,317
Restricted funds various	13		19,805		40,405
			<u>495,353</u>		<u>366,722</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and were approved by the directors on 15 September 2014 and signed on their behalf by:



**Sally Aitchison**  
 Director

The notes on pages 11 to 19 form part of these accounts

**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

**Notes to the accounts**

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**1 Accounting policies**

**Status of the company and liability of members**

Bauer Radio's Cash for Kids Charities (Scotland) is a company limited by guarantee of its members and does not have a share capital. Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the company being wound up.

**Basis of accounting**

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules and include the results of the operations of the Charity as indicated in the directors' report, all of which are continuing. These accounts are set out so as to comply with the Statement of Recommended Practice - Accounting and Reporting by Charities and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The following is a summary of the significant accounting policies adopted by the company in the preparation of the accounts.

**Cash flow statement**

The company has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement, on the grounds that it is a small company.

**Incoming resources**

**Grants**

Grants towards revenue expenditure are credited to revenue in the year to which they relate.

**Other incoming resources**

All other income has been recognised on the basis of entitlement, certainty and measurement.

Donations and fundraising income is included when received by the charity.

Gifts in kind have been valued at the cost of the goods donated, and recognised as income when received by the charity.

**Interest receivable**

Interest is included when receivable by the company.

**Pension costs**

The company operates a defined contribution pension scheme. Payments made to the scheme are charged against profits and represent contributions payable by the company.

## **Bauer Radio's Cash for Kids Charities (Scotland)**

**(A Company Limited by Guarantee)**

**Notes to the accounts (continued)**

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### **1 Accounting policies (continued)**

#### **Resources expended and irrecoverable VAT**

All expenditure is included on an accruals basis and is recognised when there is a legal obligation to pay for expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

- Cost of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with the delivery of its activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated on a basis consistent with the use of resources, eg staff costs by time spent and other costs by their usage.
- The costs of generating funds comprise the costs incurred in fundraising including publicity and promotion as well as charity auction costs.

*Restricted funds* are funds subject to specific conditions of use, which may be declared by the donor or with their authority (eg. by the restrictive wording of an appeal). These are restricted income funds expendable at the discretion of the organisation in furtherance of a particular activity, such as fees for a specific project, and funds raised for particular client groups or activities.

*Unrestricted funds* are expendable at the discretion of the organisation in furtherance of the objectives of Bauer Radio's Cash for Kids Charities (Scotland).

*Transfers* any transfer from a restricted fund will only occur with consent of the donor or person who granted the Declaration of trust in the company's favour.

#### **Grants**

Grants comprise those paid in the accounting period and, when applicable, include grants payable in future periods where there exists a legal obligation to make such payments.

#### **Statement of financial activities**

This statement, produced to comply with the Statement of Recommended Practice is incorporated in the income and expenditure account as there is no additional information on movements in capital resources.

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all fixed assets at rates calculated to write off the cost of each asset evenly over its expected useful life.

Equipment, fixtures and fittings                      -                      20% straight line

**Bauer Radio's Cash for Kids Charities (Scotland)**  
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**Notes to the accounts (continued)**

<b>2</b>	<b>Voluntary income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Donations – Gifts in kind	20,961	921,899	942,860	683,726
	Donations – Other	484,688	10,000	494,688	420,880
	Gift aid	38,832	-	38,832	32,514
		<u>544,481</u>	<u>931,899</u>	<u>1,476,380</u>	<u>1,137,120</u>
		<u><u>544,481</u></u>	<u><u>931,899</u></u>	<u><u>1,476,380</u></u>	<u><u>1,137,120</u></u>
<b>3</b>	<b>Activities for generating funds</b>				
	Auction	78,478	-	78,478	94,545
	Golf days	19,606	-	19,606	16,227
	Other	504,618	96,931	601,549	451,738
		<u>602,702</u>	<u>96,931</u>	<u>699,633</u>	<u>562,510</u>
		<u><u>602,702</u></u>	<u><u>96,931</u></u>	<u><u>699,633</u></u>	<u><u>562,510</u></u>
<b>4</b>	<b>Costs of generating funds</b>			<b>2013</b>	<b>2012</b>
				<b>£</b>	<b>£</b>
	<b>Fundraising events</b>				
	Auctions			1,038	2,359
	Golf days			780	6,229
	Other			76,439	79,460
	Support costs (see note 6)			311,013	267,087
				<u>389,270</u>	<u>355,135</u>
				<u><u>389,270</u></u>	<u><u>355,135</u></u>

Expenses attributable to fundraising are those directly relating to fundraising events including the cost of goods purchased for resale and any goods purchased for sale at auction.

**Bauer Radio's Cash for Kids Charities (Scotland)**  
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**Notes to the accounts (continued)**

**5 Grants and allocations**

All grants and allocations made were payments to benefit needy children and children's organisations. Grants were made to a combination of individual and institutions.

Approximately 49,590 children received funding in the year compared to approximately 45,500 in 2012.

	2013 Unrestricted £	2013 Restricted £	2012 Total £
<b>Purpose of grant</b>			
Wheelchairs	24,517	-	55,350
Trikes / Go Carts / Quad bikes	54	-	12,490
General	4,773	7,885	234,605
Sensory room	7,764	-	6,589
Easter eggs	-	400	320
Beds / bedding	17,939	9,705	7,187
Holidays	10,503	-	9,720
Special needs	40,733	5,825	22,690
Garden furniture / play area	3,512	2,401	220
Welfare / activities	5,872	80	17,784
Panto / theatre	-	2,700	14,148
Computer equipment	19,910	-	15,866
Cerebral palsy	39,478	-	10,317
Epilepsy	11,670	-	500
Furniture	9,405	-	5,140
TV / audio	-	-	7,960
Appliances	11,318	-	3,844
Schools / Clubs / Youth groups	66,536	12,833	65,124
Blind / visually impaired	1,339	-	300
Sport	19,014	-	7,102
Family / individual	6,833	5,028	3,564
Autism	28,064	-	11,774
Christmas Appeal GIK	-	878,125	636,365
Christmas Appeal cash	28,826	-	805
Big Day Out / Family Day	23,707	31,982	4,842
Mini bus	-	-	4,000
Hospitals	18,823	2,410	5,031
Uniformed organisations	8,545	-	1,900
Learning disabilities / behavioural	5,472	-	5,487
Cancer	11,781	70,837	13,865
Homeless	500	-	2,000
Tickets for football / rugby / ice hockey	6,461	-	15,358
Communication aids	-	-	12,050
Groups	44,317	10,000	-
Carried forward	477,666	1,040,211	1,214,297



## Bauer Radio's Cash for Kids Charities (Scotland)

(A Company Limited by Guarantee)

Notes to the accounts (continued)

### 5 Grants and allocations (continued)

	2013 Unrestricted £	2013 Restricted £	2012 Total £
Brought forward	477,666	1,040,211	1,214,297
Welfare / clothing	36,111	-	-
Spina Bifida	-	-	4,577
Abuse / neglect	775	-	3,913
Educational	3,687	-	-
Cockaynes / overgrowth / Asperger	570	-	-
Music therapy	225	-	-
Flooring	4,608	-	-
Deaf / hearing impaired	1,180	-	-
Nursery	3,736	-	-
Neuro development	2,077	-	-
Training	-	4,730	-
	<u>530,635</u>	<u>1,044,941</u>	<u>1,222,787</u>
Support costs (note 6)	77,752	-	66,771
	<u><u>608,387</u></u>	<u><u>1,044,941</u></u>	<u><u>1,289,558</u></u>

### 6 Support costs

	Cost of generating funds £	Charitable Activities £	Governance £	Year ended 31 December 2013 £	Total year ended 31 December 2012 £
Salaries	199,737	49,934	-	249,671	233,969
Employers national insurance	17,366	4,341	-	21,707	21,724
Pension costs	2,578	645	-	3,223	248
Bank and Visa charges	32	8	-	40	27
Telephone	1,328	332	-	1,660	796
Stationery	2,832	708	-	3,540	3,066
Marketing materials	22,858	5,714	-	28,572	14,736
Travel expenses	5,171	1,293	-	6,464	5,453
Employee car and expense costs	20,842	5,210	-	26,052	18,520
Sage	11,360	2,840	-	14,200	7,070
Legal and professional fees	-	-	260	260	5,465
Audit fee	-	-	5,570	5,570	5,760
Other	25,084	6,271	-	31,355	26,272
Depreciation	1,825	456	-	2,281	1,977
<b>Total</b>	<u><u>311,013</u></u>	<u><u>77,752</u></u>	<u><u>5,830</u></u>	<u><u>394,595</u></u>	<u><u>345,083</u></u>

**Bauer Radio's Cash for Kids Charities (Scotland)**  
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Notes to the accounts (continued)

**7 Trustees remuneration**

The trustees of the organisation have received no reimbursement of expenses during the either period. No other Trustee received remuneration in either period.

<b>8 Staff costs</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Wages and salaries	249,671	233,969
Social security costs	21,707	21,724
Pension costs	3,223	248
	<u>274,601</u>	<u>255,941</u>

The average number of employees employed by the charity during the year was 12 (2012 - 12). No employee received remuneration of over £60,000 per annum in either year.

<b>9 Fixed assets</b>	<b>Equipment, fixtures &amp; fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2013	9,888
Additions	1,517
Disposals	-
<b>At 31 December 2013</b>	<u><b>11,405</b></u>
<b>Depreciation</b>	
At 1 January 2013	1,977
Provision for the year	2,281
<b>At 31 December 2013</b>	<u><b>4,258</b></u>
<b>Net book value</b>	
<b>At 31 December 2013</b>	<u><u><b>7,147</b></u></u>
At 31 December 2012	<u><u>7,911</u></u>

**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

Notes to the accounts (continued)

<b>10 Debtors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>7,380</b>	5,493
Prepayments and accrued income	<b>145,712</b>	133,755
	<u><b>153,092</b></u>	<u>139,248</u>
	<u><b>153,092</b></u>	<u>139,248</u>
<b>11 Creditors</b>		
Amounts falling due within one year:		
Other creditors	<b>131,975</b>	73,284
	<u><b>131,975</b></u>	<u>73,284</u>
	<u><b>131,975</b></u>	<u>73,284</u>
<b>12 Unrestricted reserves</b>		<b>£</b>
Opening balance at 1 January 2013		326,317
Income for the year		1,148,229
Expenditure for the year		(1,003,487)
Transfer from restricted reserves		4,489
		<u>475,548</u>
<b>Closing balance at 31 December 2013</b>		<u><b>475,548</b></u>

**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

**Notes to the accounts (continued)**

13 Restricted reserves	Opening balance £	Income in year £	Expenditure in year £	Transfer to Unrestricted funds £	Total at 31 December 2013 £
Cash for Kids Day - Clic Sargent	-	63,808	(63,808)	-	-
Gifts in kind - Mission Christmas	-	878,125	(878,125)	-	-
Gifts in kind - other	-	43,774	(43,774)	-	-
Help Hannah Feed Campaign	12,841	-	(8,352)	(4,489)*	-
Gairloch Special Appeal	11,964	-	(7,608)	-	4,356
Middlefield Community Bus Project	6,000	-	(6,000)	-	-
A&E Children's Area (Borders General Hospital)	-	-	(4,473)	-	5,127
Teenage Cancer Trust	9,600	5,730	(2,730)	-	3,000
Swim the Forth - Warrender Bath Club	-	4,322	-	-	4,322
Bed Appeal	-	9,085	(9,085)	-	-
Hazelwood School Appeal	-	6,505	(3,505)	-	3,000
Powis Breakfast Club Appeal	-	10,000	(10,000)	-	-
Cash for Kids - Katie Lou McLean Appeal	-	3,181	(3,181)	-	-
TCCL Lodge	-	4,300	(4,300)	-	-
	<u>40,405</u>	<u>1,028,830</u>	<u>(1,044,941)</u>	<u>(4,489)</u>	<u>19,805</u>

\*Transferred to unrestricted funds at the request of the donor.

14 Analysis of net assets between funds	Unrestricted £	Restricted £	Total £
Cash at bank	419,474	47,615	467,089
Other net current assets	56,074	(27,810)	28,264
	<u>475,548</u>	<u>19,805</u>	<u>495,353</u>

**Bauer Radio's Cash for Kids Charities (Scotland)**  
**(A Company Limited by Guarantee)**

**Notes to the accounts (continued)**

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**14 Related party transactions**

Cash for Kids is a charity promoted and administered by Bauer Radio Limited, and 5 of the Trustees of Cash for Kids were also employees of Bauer Radio during the year.

During the year Bauer Radio Limited recharged costs of £302,821 (2012 - £273,364) to Cash for Kids. The costs were in connection with employing staff to administer the charity and other administration costs. At the year end Cash for Kids owed Bauer Radio Limited £57,442 (2012 - £48,880).

**15 Control**

*Authorised representatives*

The member may by resolution of its directors authorise such person (or persons) as it thinks fit, to act as its representative at any meeting of the company and the person (or persons) so authorised shall be entitled to exercise the same powers on behalf of the member as the member could exercise if it was an individual member of the company.

*Members*

The number of members of the Charity is one. The Member is Bauer Radio Limited or its successors or assigns.

*Trustees*

Unless otherwise determined by the Member, the number of Trustees shall not be less than three but shall not be subject to any maximum.

Subject to the prior consent of the Member, the Trustees shall have power at any time to appoint any person to be a Trustee.

A person shall not be entitled to act as a Trustee, whether on a first or any subsequent entry into office, until he has signed a declaration of acceptance and willingness to act in accordance with the terms of the Memorandum & Articles of Association.