

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

Directors' report and financial statements
for the year ended 31 December 2014

Registered number SC376887

Charity number SC041421

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

Directors	Sally Fiona Aitchison MBE John William Curran Catherine McIntyre Kirk Stewart Lindsay Wilson Hunter Brian Crombie
Secretary	Tracey Butler
Auditors	Henderson Loggie Chartered Accountants and Registered Auditors The Vision Building 20 Greenmarket Dundee DD1 4QB
Bankers	Bank of Scotland plc
Registered office	Radio Forth Forth House Forth Street Edinburgh Lothian EH1 3LE
Company number	SC376887
Charity number	SC041421

Bauer Radio's Cash for Kids Charities (Scotland)
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Introduction from Chair/Managing Director

Thank you to everyone who helped us in 2014 making it the most successful year in Cash for Kids history. The fundraising total delivered was a record £2.4m and enabled us to help over 58,000 children across the UK. This is the highest number of children we have been able to help in a single year.

Transparency is a high priority for Cash for Kids, we have worked hard across the group to ensure visibility of 'where the money goes' ensuring that our quarterly grant rounds are celebrated where possible on air and across our digital channels. We are proud to make a commitment to our supporters that a minimum of 80p in every pound donated will be re-distributed to the local community; in 2014 we were able to smash this target delivering 81p in every pound donated back into our local communities.

Cash for Kids are grant making charities and we believe that the funds raised should be granted out regularly to allow our donors the opportunity to have the visibility of where their money is going and how it is impacting on children's lives.

We have delivered a minimum of two grant rounds at all of our sites in the past 12 months and in many places we have done one every quarter. The diversity of the children, groups and charities we have granted to is broad ranging from specialist trikes, sensory equipment, respite for young carers, counselling, sports equipment, beds, and toys to chill out rooms for cancer units. We commit to ensuring every penny raised in each of our markets stays where it was raised which gives our supporters greater visibility of the impact of their donation as it stays locally.

Our Local Exec Boards are responsible for the grant making decisions and the due diligence on all applications is done by each local Charity Manager. Following every grant round the details of what we have granted to is featured on our websites to offer visibility to our donors of where their generous donations are going. The local exec board members will then make visits to see how the money spent has impacted positively on the lives of the children affected and each beneficiary will complete an evaluation form detailing how the money was spent and the impact this has had on the children they support.

Our biggest campaign of the year was Mission Christmas. This campaign was created to ensure that every child could enjoy the childhood joy of a gift on Christmas morning. The Bauer radio stations engage their listeners to buy an additional gift when out Christmas shopping and drop it off at one of the many designated drop off points. The toys and gifts are then distributed to the children who would otherwise wake up to nothing. We work very closely with Social Services, schools, medical professionals and the Police to ensure that the children and the families who need help are identified. Mission Christmas was supported by a record number of companies acting as drop off points ensuring ease of giving. The result was astonishing with more children than ever waking to a gift on Christmas morning.

The achievements this year are only made possible through the passion and dedication of our staff, trustees, volunteers and supporters. I would like to thank all of them for their contribution to helping Cash for Kids grow and help more children every year.

Sally Aitchison MBE
Chair of the Trustees and Managing Director

Bauer Radio's Cash for Kids Charities (Scotland)

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Directors' report

The directors present their report with the financial statements of the company for the year ended 31 December 2014.

The company information set out on page 1 forms part of this report. The financial statements 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)

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.

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

Directors' report (continued)

Achievements and performance

- Fundraising campaigns including Giant Car Boot Sales, On and Off Air Auctions, Sporting Activities, Ladies Lunches, Golf Days, Concerts, Wedding Competitions & Bed Appeals.
- Two new group campaigns were launched in 2014, Mission Thank You and The Big Bake Day.
- Mission Christmas continues to be one of the largest and most successful events. £1,323,774 in gifts and cash was donated to the charity to ensure that over 24,000 severely underprivileged children would wake up to gifts on Christmas Day. The charity works with Social Services, Refuges and Hostels to identify the children most in need.
- In the 12 month period ending 31 December 2014 income was up by £289K and 13% 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 10 and 11. Total income in the year was £2,466,139 and net income for the year of £47,372. 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.

Going Forward

- Bauer Radio's Cash for Kids Charities (Scotland) operates a central and local strategy. The growth strategy continues to be a combination of innovative campaigns, centrally driven group initiatives delivered locally. Four Pillar campaigns in 2015 include Win Your Wedding, Superhero Day, Big Bake Day and Mission Christmas.
- The Mission for 2015 is that Cash for Kids continues to be at the heart of every radio station, considered as an integral part of every campaign and initiative.

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

Going Forward (continued)

- A clear corporate strategy will be put in place for 2015 which will come from a continued drive locally to recruit corporate adoptions. We have seen success recently as many companies are reducing their training and social budgets. Becoming a corporate partner allows them to deliver motivational staff engagement initiatives for a great cause.
- We have appointed a Group Digital Fundraising and Donor Relationship Manager to develop and drive our regular giving and social media strategy.
- Our goal for 2015 is to increase revenue by 10%.

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:

Daniel Gerrard Gallagher - resigned 30 October 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 21 July 2015.

Signed on behalf of the directors



Sally Aitchison MBE
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

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

Company law requires the directors to prepare financial statements 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 financial statements, 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 financial statements; and
- prepare the financial statements 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 financial statements 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)

We have audited the financial statements of Bauer Radio's Cash for Kids Charities (Scotland) for the year ended 31 December 2014, 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 7, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements 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 financial statements 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 financial statements sufficient to give reasonable assurance that the financial statements 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 financial statements. In addition, we read all the financial and non-financial information in the Director's Report to identify material inconsistencies with the audited financial statements 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)
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Independent auditors' report to the trustees and members of Bauer Radio's Cash for Kids Charities (Scotland) (continued)

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2014 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 financial statements 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 financial statements 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 financial statements 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

21 July 2015

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 2014

		Unrestricted funds £	Restricted Funds Various £	Year to 31 December 2014 Total £	Year to 31 December 2013 Total £
Incoming resources from generated funds	Note				
Voluntary income					
Donations	1-2	470,079	1,251,923	1,722,002	1,476,380
Activities for generating funds:					
Fundraising event income	1-3	743,810	-	743,810	699,633
Investment income	1	327	-	327	1,046
		<u>744,137</u>	<u>-</u>	<u>744,137</u>	<u>700,679</u>
Total incoming resources		<u>1,214,216</u>	<u>1,251,923</u>	<u>2,466,139</u>	<u>2,177,059</u>
Resources expended					
Costs of generating funds	4	383,434	-	383,434	389,270
Charitable activities					
Grants	5	817,898	1,214,375	2,032,273	1,653,328
Governance costs	6	3,060	-	3,060	5,830
Total resources expended		<u>1,204,392</u>	<u>1,214,375</u>	<u>2,418,767</u>	<u>2,048,428</u>
Net income for the period before transfers		9,824	37,548	47,372	128,631
Transfers		3,004	(3,004)	-	-
Funds brought forward		475,548	19,805	495,353	366,722
Fund balances carried forward at 31 December 2014		<u>488,376</u> =====	<u>54,349</u> =====	<u>542,725</u> =====	<u>495,353</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 2014

	Note	£	2014 £	£	2013 £
Fixed assets					
Tangible	9		6,327		7,147
Current assets					
Debtors	10	184,113		153,092	
Cash at bank		496,409		467,089	
			<u>680,522</u>	<u>620,181</u>	
Current liabilities					
Amounts falling due within one year	11	144,124		131,975	
			<u>536,398</u>	<u>488,206</u>	
Net current assets			<u>536,398</u>		<u>488,206</u>
Net assets			<u>542,725</u> =====		<u>495,353</u> =====
Represented by					
Unrestricted funds	12		488,376		475,548
Restricted funds various	13		54,349		19,805
			<u>542,725</u> =====		<u>495,353</u> =====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and were approved by the directors on 21 July 2015 and signed on their behalf by:



Sally Aitchison MBE
 Director

The notes on pages 12 to 20 form part of these financial statements

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

Notes to the financial statements

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 financial statements 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 financial statements 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 financial statements.

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

Bauer Radio Limited operates a defined contribution pension scheme on behalf of the company. 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 financial statements (continued)

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 financial statements (continued)

2	Voluntary income	Unrestricted	Restricted	2014	2013
		£	£	£	£
	Donations – Gifts in kind	-	1,201,464	1,201,464	942,860
	Donations – Other	449,747	50,459	500,206	494,688
	Gift aid	20,332	-	20,332	38,832
		<u>470,079</u>	<u>1,251,923</u>	<u>1,722,002</u>	<u>1,476,380</u>
		=====	=====	=====	=====
3	Activities for generating funds				
	Auction	60,997	-	60,997	78,478
	Golf days	24,974	-	24,974	19,606
	Other	657,839	-	657,839	601,549
		<u>743,810</u>	<u>-</u>	<u>743,810</u>	<u>699,633</u>
		=====	=====	=====	=====
4	Costs of generating funds			2014	2013
				£	£
	Fundraising events				
	Auctions			1,346	1,038
	Golf days			4,408	780
	Other			55,414	76,439
	Support costs (see note 6)			322,266	311,013
				<u>383,434</u>	<u>389,270</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 financial statements (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 58,627 children received funding in the year compared to approximately 49,590 in 2013.

	2014 Unrestricted £	2014 Restricted £	2014 Total £	2013 Total £
Purpose of grant				
Wheelchairs	4,172	-	4,172	24,517
Trikes / Go Carts / Quad bikes	1,024	-	1,024	54
General	32,100	5,967	38,067	12,658
Sensory room	11,844	-	11,844	7,764
Easter eggs	-	-	-	400
Beds / bedding	33,942	-	33,942	27,644
Holidays	21,052	-	21,052	10,503
Special needs	77,559	1,013	78,572	46,558
Garden furniture / play area	6,003	-	6,003	5,913
Welfare / activities	44,601	-	44,601	5,952
Panto / theatre	-	2,220	2,220	2,700
Computer equipment	16,340	-	16,340	19,910
Cerebral palsy	15,529	-	15,529	39,478
Epilepsy	10,251	-	10,251	11,670
Furniture	4,470	-	4,470	9,405
TV / audio	300	-	300	-
Appliances	4,431	-	4,431	11,318
Schools / Clubs / Youth groups	39,425	-	39,425	79,369
Blind / visually impaired	4,128	-	4,128	1,339
Sport	38,865	-	38,865	19,014
Family / individual	22,719	-	22,719	11,861
Autism	34,210	4,113	38,323	28,064
Christmas Appeal GIK	-	1,145,652	1,145,652	878,125
Christmas Appeal cash	34,470	-	34,470	28,826
Big Day Out / Family Day	18,941	23,120	42,061	55,689
Mini bus	5,000	-	5,000	-
Hospitals	8,520	-	8,520	21,233
Uniformed organisations	13,576	-	13,576	8,545
Learning disabilities / behavioural	8,730	-	8,730	5,472
Cancer	6,149	-	6,149	82,618
Homeless	20	-	20	500
Tickets for football / rugby / ice hockey	-	23,963	23,963	6,461
Clothing	86,379	4,009	90,388	-
Groups	53,304	4,318	57,622	54,317
Carried forward	658,054	1,214,375	1,872,429	1,517,877

Bauer Radio's Cash for Kids Charities (Scotland)
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Notes to the financial statements (continued)

5	Grants and allocations (continued)	2014	2014	2014	2013	
		Unrestricted £	Restricted £	Total £	Total £	
	Brought forward	658,054	1,214,375	1,872,429	1,517,877	
	Respite Homes	2,000	-	2,000	-	
	Welfare / clothing	24,797	-	24,797	-	
	Spina Bifida	2,562	-	2,562	36,111	
	Abuse / neglect	3,445	-	3,445	-	
	Educational	14,182	-	14,182	775	
	Cockaynes / overgrowth / Asperger	-	-	-	3,687	
	Music therapy	-	-	-	570	
	Flooring	19,267	-	19,267	225	
	Deaf / hearing impaired	150	-	150	4,608	
	Nursery	5,504	-	5,504	1,180	
	Muscular Dystrophe	5,871	-	5,871	3,736	
	Neuro development	-	-	-	2,077	
	Training	-	-	-	4,730	
	Heart Problems	1,500	-	1,500	-	
		<u>736,832</u>	<u>1,214,375</u>	<u>1,951,207</u>	<u>1,575,576</u>	
	Support costs (note 6)	80,566	-	80,566	77,752	
		<u>817,898</u>	<u>1,214,375</u>	<u>2,031,773</u>	<u>1,653,328</u>	
		=====	=====	=====	=====	
6	Support costs					
		Cost of generating funds £	Charitable Activities £	Governance £	Year ended 31 December 2014 £	Total year ended 31 December 2013 £
	Salaries	220,017	55,004	-	275,021	249,671
	Employers national insurance	17,053	4,263	-	21,316	21,707
	Pension costs	2,987	747	-	3,734	3,223
	Premises expenses	2,121	530	-	2,651	-
	Bank and Visa charges	101	25	-	126	40
	Telephone	3,045	761	-	3,806	1,660
	Stationery	6,538	1,635	-	8,173	3,540
	Marketing materials	7,684	1,921	-	9,605	28,572
	Travel expenses	6,148	1,537	-	7,685	6,464
	Employee car and expense costs	21,867	5,467	-	27,334	26,052
	Sage	9,392	2,348	-	11,740	14,200
	Legal and professional fees	-	-	490	490	260
	Audit fee	-	-	2,570	2,570	5,570
	Other	23,196	5,799	-	28,995	31,355
	Depreciation	2,117	529	-	2,646	2,281
	Total	<u>322,266</u>	<u>80,566</u>	<u>3,060</u>	<u>405,892</u>	<u>394,595</u>
		=====	=====	=====	=====	=====

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

Notes to the financial statements (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.

8 Staff costs	2014	2013
	£	£
Wages and salaries	275,021	249,671
Social security costs	21,316	21,707
Pension costs	3,734	3,223
	<u>300,071</u>	<u>274,601</u>
	=====	=====

The average number of employees employed by the charity during the year was 12 (2013 - 12). No employee received remuneration of over £60,000 per annum in either year.

9 Fixed assets	Equipment, fixtures & fittings
	£
Cost	
At 1 January 2014	11,405
Additions	1,824
At 31 December 2014	<u>13,229</u>
Depreciation	
At 1 January 2014	4,258
Provision for the year	2,644
At 31 December 2014	<u>6,902</u>
Net book value	
At 31 December 2014	<u>6,327</u>
	=====
At 31 December 2012	<u>7,147</u>
	=====

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

Notes to the financial statements (continued)

10 Debtors	2014	2013
	£	£
Trade debtors	7,151	7,380
Prepayments and accrued income	176,962	145,712
	<u>184,113</u>	<u>153,092</u>
	<u><u>184,113</u></u>	<u><u>153,092</u></u>
11 Creditors		
Amounts falling due within one year:		
Other creditors	144,124	131,975
	<u>144,124</u>	<u>131,975</u>
	<u><u>144,124</u></u>	<u><u>131,975</u></u>
12 Unrestricted reserves		£
Opening balance at 1 January 2014		475,548
Income for the year		1,214,216
Expenditure for the year		(1,204,392)
Transfer from restricted reserves		3,004
		<u>488,376</u>
Closing balance at 31 December 2014		<u><u>488,376</u></u>

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

Notes to the financial statements (continued)

13 Restricted reserves

	Opening balance £	Income in year £	Expenditure in year £	Transfer to Unrestricted funds £	Total at 31 December 2014 £
Gifts in kind - Mission Christmas	-	1,145,652	(1,145,652)	-	-
Gifts in kind - other	-	55,812	(55,812)	-	-
Gairloch Special Appeal	4,356	-	(466)	-	3,890
A&E Children's Area (Borders General Hospital)	5,127	-	(5,127)	-	-
Teenage Cancer Trust	3,000	-	-	(3,000)	-
Swim the Forth - Warrender Bath Club	4,322	-	(4,318)	(4)	-
Kincorth Skate Park	-	50,095	-	-	50,095
Hazelwood School Appeal	3,000	-	(3,000)	-	-
Murray McKensie Scott	-	364	-	-	364
	<u>19,805</u>	<u>1,251,923</u>	<u>(1,214,375)</u>	<u>(3,004)</u>	<u>54,349</u>
	=====	=====	=====	=====	=====

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

14 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Cash at bank	442,060	54,349	496,409
Other net assets	46,316	-	46,316
	<u>488,376</u>	<u>54,349</u>	<u>542,725</u>
	=====	=====	=====

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

Notes to the financial statements (continued)

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 £347,899 (2013 - £302,821) 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 £60,959 (2013 - £57,442).

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.