

ARMSTRONG ANGEL FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

ARMSTRONG ANGEL FOUNDATION

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ARMSTRONG ANGEL FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Anne Armstrong	(Appointed 1 April 2025)
	Miss Alishia Armstrong	(Appointed 1 April 2025)
	Miss Nikki Dill	(Appointed 1 April 2025)
	Mr Peter Armstrong	(Appointed 1 April 2025)
	Mr Ronnie Jardine	(Appointed 1 April 2025)

Charity number	SC054083
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Principal address	Blaircroft Kirkgunzeon Dumfries DG2 8PD
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Independent examiner	Grineaux Accountants Limited 20 Market Hill Southam Warwickshire CV47 0HF
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ARMSTRONG ANGEL FOUNDATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Trustees' aim and objectives are to provide the opportunity for the local community to take part in activities covering various sports and combat sports. The main aim being to help as many kids as possible within the community. The charity also wants to maintain the building for the future use of the local community.

Achievements and performance

Significant activities and achievements against objectives

The charity, given its infancy, has limited achievements to date. However, the one big achievement is the successful renovation of the building and the successful delivery of the activities and events to date.

Financial review

The charity will aim to receive donations and generate funds totalling £50,000 per annum as this figure has been identified as being the amount the charity requires to provide the services to the local community.

Major risks

The Trustees' have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The who served during the year and up to the date of signature of the financial statements were:

Mrs Anne Armstrong	(Appointed 1 April 2025)
Miss Alishia Armstrong	(Appointed 1 April 2025)
Miss Nikki Dill	(Appointed 1 April 2025)
Mr Peter Armstrong	(Appointed 1 April 2025)
Mr Ronnie Jardine	(Appointed 1 April 2025)

Recruitment and appointment of trustees

Organisational structure

Anne Armstrong is the Project Manager. Regular meetings involving all the trustees are held to discuss the activities ahead and to discuss any ideas that would help improve the delivery of the charity's mission.

The report was approved by the Board of Trustees.

Mrs Anne Armstrong

Mr Ronnie Jardine

31 July 2026

ARMSTRONG ANGEL FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE OF ARMSTRONG ANGEL FOUNDATION

I report on the financial statements of the for the year ended 31 March 2026, which are set out on pages 4 to 11.

Respective responsibilities of and examiner

The trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Grineaux Accountants Limited

20 Market Hill
Southam
Warwickshire
CV47 0HF
31 July 2026

ARMSTRONG ANGEL FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £
Income from:		
Donations and legacies		47,151
Total income		47,151
Expenditure on:		
Charitable activities		45,365
Total expenditure		45,365
Net income and movement in funds		1,786
Reconciliation of funds:		
Fund balances at 1 April 2025		-
Fund balances at 31 March 2026		1,786

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ARMSTRONG ANGEL FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026 £	£
Fixed assets			
Property, plant and equipment	6		2,000
Current assets			
Cash at bank and in hand		386	
Current liabilities	7	(600)	
Net current liabilities			(214)
Total assets less current liabilities			1,786
The funds of the			
Unrestricted funds	8		1,786
			1,786

The financial statements were approved by the on 31 July 2026

Mrs Anne Armstrong

ARMSTRONG ANGEL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Armstrong Angel Foundation is a charity registered in Scotland under the OSCR Scottish Charity Regulator.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trustees.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ARMSTRONG ANGEL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2 Net movement in funds

2026

£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	600
Depreciation of owned property, plant and equipment	500

3 Trustee's remuneration and benefits

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

4 Employees

The average monthly number of employees during the year was:

2026

Number

Total	-

There were no employees whose annual remuneration was more than £60,000.

ARMSTRONG ANGEL FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

6 Property, plant and equipment

	Fixtures and fittings £
Cost	
Additions	2,500
At 31 March 2026	2,500
Depreciation and impairment	
Depreciation charged in the year	500
At 31 March 2026	500
Carrying amount	
At 31 March 2026	2,000

7 Current liabilities

	2026 £
Accruals and deferred income	600

8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
General funds	-	47,151	(45,365)	1,786

9 Related party transactions

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

ARMSTRONG ANGEL FOUNDATION

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

	2026	
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	47,151	
		47,151
Other trading activities	-	
		0
Investment income		
Deposit account interest	-	
Charitable activities		
		0
Total incoming resources		47,151
RESOURCES EXPENDED		
Charitable activities		
Rent, rates and water	101	
Power, heat and light	1,675	
Insurance	1,713	
Refreshment purchases	298	
Repairs and maintenance	40,478	
Accountancy	600	
Depreciation	500	
		45,365
Support costs		
Finance		
Bank charges and interest		
Governance costs		
Legal fees	-	
		0
Total resources expended		45,365
Net surplus		1,786

This page does not form part of the statutory financial statements