CHARLESTON PRE-SCHOOL PLAYGROUP & PARENT & TODDLER GROUP
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

30 April 2026

Charity Number: SC010427

CHARLESTON PRE-SCHOOL PLAYGROUP & PARENT & TODDLER GROUP
CHARITY NUMBER: SC010427

REPORT OF THE TRUSTEES

CURRENT TRUSTEES:

Mary McKenzie – Chairperson
Annie Diplexito – Vice Chairperson
Kathleen Brewster – Secretary
Catriona Smith/Bronwen Laing – Treasurer
Laura Bell – Grants

OTHER TRUSTEES DURING YEAR:

Heather Long - Resigned 20 May 2026
Rhona Sharp - Resigned 20 May 2026
Hollie Kinmond - Resigned 20 May 2026
Eve Nurick - Resigned 20 May 2026
Heather Butchart - Resigned 20 May 2026

Ordinary Members:

Julie McLean
Anna Naismith
Sam Sherriff
Maggie Watt

Toddler Rep: Hayley Douglas

CONTACT ADDRESS:

Charleston Village Hall
Charleston
Glamis
DD8 1UG

CHARLESTON PRE-SCHOOL PLAYGROUP & PARENT & TODDLER GROUP

REPORT OF THE TRUSTEES

The trustees of Charleston Playgroup & Parent Toddler Group hereby submit their report and accounts for the year to 30 April 2026.

Recruitment and Appointment of Trustees

Charleston Playgroup & Parent Toddler Group is governed by its Constitution. The Group is registered as a charity in Scotland. The trustees are shown on page 1. The trustees administer the Group. The trustees are elected at the annual general meeting.

The trustees shall have the power on behalf of the Group to raise, spend and hold funds in a bank or otherwise which will properly further the aims of the playgroup.

Governing Document

Charleston Playgroup & Parent Toddler Group is a charitable unincorporated association, and its purposes and administration arrangements are set out in our constitution.

Charitable Purposes

The main aims of the Group shall be to:

i. to provide safe and satisfying group play, in which parents take part when appropriate

ii. encourage other charitable activities through which parents may help the children.

Activities and Achievements

At the start of this year, we continued with our 50th celebrations, holding an open day in November to which everyone was invited. We had speeches from the founder Rosemary Stephens, our local MP and myself. It was a great day with a lot of people coming to reminisce over photos whilst having tea and cake.

Our committee had again very few changes with only Catriona Smith joining the management committee to replace Hollie. We have had a strong team for this year which has helped Charleston Playgroup continue to grow.

Kayleigh is still our formidable manager; her team has had a few changes over this year with Gillian and Marta moving on to other settings. Our long-standing staff members of Carol and Katherine were joined by Jamie and then Fiona to complete the staffing team within the setting. It was then decided that a cook would be of major benefit, this is when Tom joined the team. All the new team members have settled in well and continue to provide a fantastic setting for our children to grow and learn within.

Activities and Achievements (Cont.)

As always, we have held several fundraisers throughout the year including a "Win Win tombola" at Glamis Extravaganza, Bags2school, Christmas cards, our annual quiz night and at the end of May a Medium night. All these activities help towards extras for our children whether its resources or trips.

The children have enjoyed several trips this year, we went to Dundee Transport Museum, Deep Sea World at North Queensferry and Dizzy Rascals in Laurencekirk. To finish the year our big trip this year is to Blair Drummond Safari Park at the start of June.

Toddler continues to be popular with both locals and further afield. It is a great place to meet fellow parents, have a chat and a cuppy whilst their children play. With several children transitioning through to playgroup once they turn 2.5 years old it is a great way to keep numbers up within the playgroup.

The year ends with 12 children moving on to school but even with the large number leaving our numbers are still good starting 2026/2027 with a waiting list already for next year!!

Charleston Pre-school Playgroup continues to be popular with the exceptional experience children get at our setting. Our home from home environment continues to appeal to a large number of people both near and far. Things are looking amazing for the future.

Trustee Remuneration and Expenses

During the year no trustees received remuneration.

Financial Review

As a result of the surplus of £26,802 for the year, the charity held unrestricted funds of £80,024 at the year end. The Trustees consider that they have sufficient funds and support to continue for 12 months.

Approved by the trustees on 20 May 2026 and signed on their behalf by:

Mary McKenzie
Chairperson

CHARLESTON PRE-SCHOOL PLAYGROUP & PARENT & TODDLER GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 30 April 2026 which are set out on pages 4 to 5.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of the Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks 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 accounts.

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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

   have not been met, or

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

Graeme Davidson BA CA
EQ Accountants Limited
Westby
64 West High Street
Forfar
Angus
DD8 1BJ
22 May 2026

CHARLESTON PRE-SCHOOL PLAYGROUP & PARENT & TODDLER GROUP
CHARITY NUMBER: SC010427

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

	Restricted	Unrestricted	Total 2026	2025
	£	£	£	£
Receipts				
Fees	-	138,607	138,607	97,960
Fundraising	-	5,013	5,013	2,713
Grant income –Glamis Area Community Trust	1,520	-	1,520	600
Grant income –Asda Cost of Living Grant	-	-	-	800
Grant income –Kirriemuir Charity Shop	-	-	-	200
Other charitable activities	-	856	856	1,142
Bank interest	-	85	85	143
	1,520	144,561	146,081	103,558
Payments				
Expenses for fundraising activities	-	1,033	1,033	488
Payments relating directly to Charitable Activities:				
Rent and electricity	-	6,355	6,355	5,898
Nursery wages	-	93,724	93,724	64,350
Equipment	-	3,055	3,055	2,206
Consumables/Stationery	-	202	202	840
Playgroup refreshments/resources	-	4,400	4,400	2,904
Playgroup day trips	-	2,958	2,958	1,310
Cleaning expenses	-	440	440	389
IT and telecom	-	1,379	1,379	942
Registration fees and subscriptions	-	241	241	167
Miscellaneous	-	2,263	2,263	2,591
Governance costs:				
Independent Examination	-	480	480	420
Insurance	-	836	836	839
Payroll	-	246	246	48
	-	117,612	117,612	83,392
Purchase of fixed asset	1,518	149	1,667	1,565
Total Payments	1,518	117,761	119,279	84,957
Surplus/ (Deficit) for year	2	26,800	26,802	18,601
Transfers between funds	(2)	2	-	-
Movement in funds after transfers	-	26,802	26,802	18,601
Reconciliation of Funds				
Funds brought forward	-	53,222	53,222	34,621
At 30 April 2026	-	80,024	80,024	53,222

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STATEMENT OF BALANCES

AS AT 30 APRIL 2026

	Note	2026 £	2025 £
Bank and Cash in hand			
Cash and bank balances at start of year		53,222	34,621
Surplus shown on receipts and payments account		26,802	18,601
Cash and bank balances at end of year		80,024	53,222
Reserves			
Unrestricted reserves		80,024	53,222
Restricted reserves	1	-	-
Closing balances		80,024	53,222
Assets at cost			
Equipment at cost	2	6,053	4,493

Approved by the Trustees on 20 May 2026 and signed on their behalf by:

R Sharp

Rhona Sharp
Treasurer