

Friockheim & Kinnell Church Playgroup

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period 1st April 2025-31st March 2026

Scottish Registered Charity Number SC012940



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TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report and financial statements together with the independent examiners report for the year ended 31st March 2026.

Charity Name Friockheim & Kinnell Church Playgroup

Charity Number SC012940

Principal Address Friockheim & Kinnell Church Playgroup
Community Wing
Friockheim Primary School
Kinnell Road
Friockheim
DD11 4XB

Current Trustees	Sarah Smith	Chairperson
	Karen Gray	Vice Chairperson
	Robyn Wilson	Treasurer
	Bobbie Lawson	Secretary

Others during period Stacey Grubb (ret 25th June 2025)

Independent Examiner Susan Godsall ACIE
Independent Examiner
35 Keptie Road
Arbroath
Angus
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TRUSTEES' ANNUAL REPORT

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Friockheim & Kinnell Church Playgroup is a Scottish Charitable Unincorporated Association, and it was registered in its current form on 31st July 1985. Previously the playgroup was set up approx 1980 and is governed by a constitution which is set out by the Scottish Pre-School Association.

Appointment of Trustees

Trustees are recruited at the Annual General Meeting. The office bearers are elected at the Annual General Meeting normally in June each year. The trustees meet on a regular basis monthly or as and when required.

Organisation Structure

The trustees are responsible for the strategic direction and governance of the charity.

OBJECTIVES & ACTIVITIES

The aim of the playgroup is to promote the aims of the Scottish pre-school association, which is to advance the education of pre-school children so that they may take a constructive place in the community, and also the education of their parents, in furtherance of that aim:

- a) To provide safe and satisfying group play in which parents take part when appropriate
- b) To encourage other charitable activities through which parents may help the children

ACHIEVEMENTS & PERFORMANCE

Following the AGM 2025, it was evident that the playgroup required a large amount of fundraising in order to pay monthly expenditure. We ran a donation appeal to local businesses and the local community where we sent out letters appealing for financial support and created a Just Giving page for local community to donate to. During this time, we looked at ways to save on spending by monitoring staff overtime, changing staff holiday pay to be paid throughout the year instead of in July and Trustees and supermarket food donations via Neighbourly were utilised for the children's snack. As the number of children attending playgroup at this time was low, we had to seek support from Angus Council and Voluntary Action Angus to ensure all steps were being taken to improve finances. It is at this time we were referred on to Community Enterprise who provided financial support in developing a cash flow forecast and applying for a crisis grant. We worked with the team from September to December when we then find out we were successful in gaining £8000 grant. The cash flow forecast had taken into consideration that we had qualified member of our team on minimum wage and as we received this grant, we have been able to raise staff wages.

Our fundraising efforts also included a sponsored Bungee Jump and Easter sponsored walk in June, bag packing at our local supermarket, Ceilidh and sponsored Halloween walk in October, scratch cards for playgroup families and valentine's raffle.

TRUSTEES' ANNUAL REPORT

ACHIEVEMENTS & PERFORMANCE Cont'd

In an attempt to further secure playgroup staff and Trustees, Trustees decided to change our charity entity from Unincorporated to Scottish Charitable Incorporated Organisation (SCIO) with the support of Voluntary Action Angus and Angus Council. Our new charity has been agreed with OSCR and we are in the process of winding up the unincorporated charity.

This year has been challenging but staff and trustees have come together with strong community support to try to keep our playgroup open and available for local children and families.

FINANCIAL REVIEW

Overview

The results for the period are set out in the attached accounts. The total income for the year was £66,198(2025 £58,308). The total expenditure was £56,749 (2025 £61,098). The results show a surplus of £9,449 (2025 deficit £2,790). Leaving unrestricted funds of £8,776 and restricted funds of £nil total funds remaining are £8,776.

RESERVES POLICY

The trustees new trustees are considering a reserves policy for the new SCIO.

APPROVAL

This report was approved by the trustees on the 15th of June 2026 and signed on their behalf by:



Sarah Smith
Chairperson

Date

15/6/26.

Friockheim and Kinnell Playgroup, Scottish Charity No. SC012940

FRIOCKHEIM & KINNELL CHURCH PLAYGROUP SC012940
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 31st of March 2026 which are set out on pages 6-10.

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. 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 following requirements have not been met: - 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 in accordance with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

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

S Godsall Independent Examiner

15/06/2026 Date of signing

Susan Godsall ACIE
Independent Examiner
35 Keptie Road
Arbroath
Angus
DD11 3EF

STATEMENT OF RECEIPTS & PAYMENTS

	2026	2026	2026	2025
	£	£	£	£
	Unrestricted	Restricted	Total	Total
Receipts				
Grants	2,000	8,000	10,000	775
Fundraising	8,567	0	8,567	2,581
Trading	46,209	0	46,209	54,928
Other Charitable Activities	1,422	0	1,422	24
TOTAL RECEIPTS	58,198	8,000	66,198	58,308
Payments				
Charitable Activities	4,608	0	4,608	6,359
Trading	46,943	4,798	51,741	53,932
Fundraising	200	0	200	407
Governance				
Independent Examination	200	0	200	400
TOTAL PAYMENTS	51,951	4,798	56,749	61,098
Surplus/Deficit for period	6,247	3,202	9,449	-2,790

STATEMENT OF BALANCES

	2026 £ Unrestricted	2026 £ Restricted	2026 £ Total	2025 £ Total
Funds Reconciliation				
Balance as at 01 May	-673	0	-673	2,117
Surplus/Deficit	6,247	3,202	9,449	-2,790
	5,574	3,202	8,776	-673
Bank & Cash Balances				
Balance Main Account	6,568	3,202	9,770	1,458
Cash Petty Cash	6	0	6	19
Loan	-1,000		-1,000	-2,150
	5,574	3,202	8,776	-673
Liabilities				
Independent Examination Fee	200	0	200	200
	200	0	200	200

These accounts were approved by the Trustees on the 15th of June 2026 and signed on their behalf by:



Sarah Smith
Chairperson

15/6/26

Date

NOTES TO THE ACCOUNTS

1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

There have been no changes to the preparation or to the previous year's accounts.

2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purpose.
- c) Any purposes are set out below in the further notes

3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT; thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- a) No remuneration was paid to trustees, or any persons connected with them during the years (2024-2025: £nil)
- b) No travelling expenses were reimbursed to trustees this year or last annual period.

5. Staffing

There are currently 4 part time paid members of staff

NOTES TO THE ACCOUNTS cont'd

6. Grants

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Groundworks	0	0	0	500
Guild Homes	0	0	0	275
Community Enterprise	0	8,000	8,000	0
The Morrison's Foundation	2,000	0	2,000	0
	2,000	8,000	10,000	775

7. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Snack	270	0	270	644
Activities	541	0	541	1,491
Event	90	0	90	0
Stationery & Software	2,234	0	2,234	1,847
Insurance	230	0	230	861
Subscriptions	138	0	138	150
Telephone	797	0	797	804
Miscellaneous	308	0	308	562
	4,608	0	4,608	6,359

8. Movement in Funds

	As at 01/06/2025 £	Receipts £	Payments £	As at 31/03/2026 £
Unrestricted Funds				
General Fund	-673	58,198	51,951	5,574
	-673	58,198	51,951	5,574
Restricted Funds	0	8,000	4,798	3,202
	0	8,000	4,798	3,202
Total Funds	-673	66,198	56,749	8,776

Purpose of Funds

General Fund

Unrestricted funds for any charitable purpose

Restricted Fund

Restricted fund for restricted spending whether from Funder or fundraising