KIDZECO IN THE COMMUNITY

Scottish Charitable Incorporated Organisation

Charity Number: SC054548

ANNUAL REPORT AND ACCOUNTS

For the financial year ended 30 September 2026



TRUSTEES' ANNUAL REPORT

Charity Details

Charity name: Kidzeco in the Community

Charity number: SC054548

Charity type: Scottish Charitable Incorporated Organisation (SCIO)

Principal office: 3a The Centre
Almondvale South
Livingston
West Lothian
EH54 6NB

Charity Trustees

The charity trustees who served during the financial year and at the date of approval were:

- June Gardner
- Colin H T Gibson FCMA CGMA
- June Dickson

Structure, Governance and Management

Kidzeco in the Community is a Scottish Charitable Incorporated Organisation (SCIO), registered with the Office of the Scottish Charity Regulator (OSCR) on 4 September 2025.

The SCIO is governed by its constitution, adopted on incorporation. The organisational structure, membership arrangements, and the powers and responsibilities of charity trustees are set out in the constitution.

Charity trustees are recruited and appointed in accordance with clauses 68–101 of the constitution. Trustees must be members of the organisation unless co-opted under clause 77 for specialist skills or nomination by Kidz-Eco CIC.

Charitable Purposes

The organisation's purposes are:

- To relieve poverty by providing support to the children and families who are experiencing life challenges.
- To advance education by providing community based classes and workshops to build the skills and confidence of families experiencing life challenges.
- To advance health and wellbeing in the most disadvantaged children and families through early intervention and preventative measures.
- To improve the lives of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Activities and Achievements

During the financial year the SCIO focused on establishing its governance arrangements and operational infrastructure following registration. This included completing registration requirements and opening the charity's bank account.

No charitable projects or services were delivered during the financial year.

The charity received £250 from its bank as compensation for delays in opening the SCIO's bank account. No other receipts or payments were recorded during the financial year.

Financial Review

At 30 September 2026, the SCIO held £250 in its bank account. All funds were unrestricted.

No restricted funds, expendable endowment funds or permanent endowment funds were held at the year end.

The trustees consider the financial position appropriate given the limited activity undertaken during the financial year.

Reserves Policy

Kidzeco in the Community is in its early stage of development, and during the financial year ended 30 September 2026 the charity had no staff, premises, liabilities or operational commitments. Activity was limited to establishing governance arrangements and opening the charity's bank account.

As the charity begins to deliver services, take on staff, enter into premises arrangements and secure grant funding, the trustees intend to build unrestricted reserves to a level equivalent to approximately three months of core operating costs. This future target will provide a financial buffer to support continuity of services, manage cashflow fluctuations and ensure the charity can meet its obligations.

The trustees recognise that the charity's financial commitments will increase as activities expand, and therefore the reserves policy will be reviewed regularly throughout the year and formally reviewed as part of the annual accounts process. The target level of reserves will be updated as the charity's staffing, premises and programme commitments develop.

Donated Facilities and Services

The charity received no donated facilities or services during the financial year.

Plans for Future Periods

The trustees intend to consider the transfer of identified staff, assets and/or funds from Kidz-Eco CIC (SC368098) to the SCIO, subject to the necessary legal, governance and regulatory requirements and approvals.

The trustees also intend to apply for appropriate grant funding and begin delivering community projects in accordance with the SCIO's charitable purposes during the next financial year.

Trustee Approval

Approved by the charity trustees on 1 October 2026 and signed on their behalf by:

Colin H T Gibson FCMA CGMA
Trustee

RECEIPTS & PAYMENTS ACCOUNT

For the year ended 30 September 2026 (First financial year – no comparatives)

Receipts	Unrestricted (£)	Restricted (£)	Total (£)
Bank compensation	250	–	250
Total receipts	250	–	250

Payments	Unrestricted (£)	Restricted (£)	Total (£)
Charitable activity payments	–	–	–
Governance costs	–	–	–
Total payments	–	–	–

Net receipts: £250

STATEMENT OF BALANCES

As at 30 September 2026

Funds	£
Unrestricted funds	250
Restricted funds	–
Expendable endowment	–
Permanent endowment	–
Total funds	250

Bank & Cash	£
Opening bank balance	0
Plus net receipts	250
Closing bank balance	250

Bank account: Royal Bank of Scotland – Kidzeco in the Community

Investments: £nil

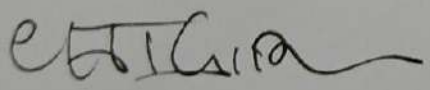
Other assets: £nil

Liabilities: £nil

Contingent liabilities: £nil

Trustee Approval

Approved by the charity trustees on 1 October 2026 and signed on their behalf by:



Colin H T Gibson FCMA CGMA
Trustee

NOTES TO THE ACCOUNTS

1. Basis of Accounting

These accounts have been prepared on a receipts and payments basis in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and Purpose of Funds

All funds held during the financial year were unrestricted. No restricted, expendable endowment or permanent endowment funds were held.

3. Trustee Remuneration

No remuneration was paid to any charity trustee or person connected with a charity trustee during the financial year.

4. Trustee Expenses

No expenses were paid to any charity trustee during the financial year.

5. Related Party Transactions

Kidz-Eco CIC (company number SC368098) is a related organisation. The SCIO and Kidz-Eco CIC are separate legal entities.

No transfers of funds or assets, payments, receipts, loans, shared costs, staff arrangements or other transactions took place between the SCIO and Kidz-Eco CIC during the financial year, and no balance was outstanding at 30 September 2026.

Future arrangements will be subject to legal, governance and regulatory requirements.

6. Other Receipt

The only receipt during the financial year was £250 received from the bank as compensation for delays in opening the charity's bank account. No payments were made during the financial year.

7. Future Plans

The trustees intend to increase the charity's activities during the next financial year, including developing charitable projects, considering appropriate arrangements with Kidz-Eco CIC and applying for suitable grant funding.

INDEPENDENT EXAMINER'S REPORT

To the Trustees of Kidzeco in the Community (SC054548)

I report on the accounts of Kidzeco in the Community for the financial year ended 30 September 2026.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for preparing the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

It is my responsibility to carry out an independent examination of the accounts under section 44(1)(c) of the 2005 Act and to report whether particular matters have come to my attention.

Basis of independent examination

I carried out my examination in accordance with the applicable requirements of the Charities Accounts (Scotland) Regulations 2006 (as amended). My examination included reviewing the accounting records, comparing the accounts with those records, considering unusual items and disclosures, and obtaining explanations where appropriate.

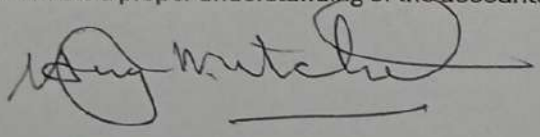
An independent examination is a limited assurance engagement and does not constitute an audit. Accordingly, I do not express an audit opinion on the accounts.

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 Charities and Trustee Investment (Scotland) Act 2005, and
   • to prepare accounts which accord with the accounting records and comply with the Charities Accounts (Scotland) Regulations 2006 (as amended), have not been met; or
2. which gives me reasonable cause to believe that these accounts do not present fairly the receipts and payments of the charity for the financial year.

No matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts.



Hugh Mitchell FCCA FCMA CGMA
Certified Chartered Accountant

15 Rivaldsgreen Crescent
Linlithgow
West Lothian
Scotland
EH49 6BB