POSITIVE STEPS

KEMNAY

Trustees Annual Report

&

Financial Statements

<u>Year 1st April 2025 to 31st March 2026</u>

Trustees Annual report to accompany the Annual Accounts of Positive Steps Kemnay (SC 048370) for Period 1st April 2025 to 31st March 2026

Our various Walking Groups have again been busy throughout the year. The Buggy Group continues to increase in numbers with a good spread of parents and grandparents attending with babies and toddlers. The Strength & Balance Group has steadily increased in numbers, and members have enjoyed a wide range of activities aimed at gentle exercise and fun. Our Friday walks of three grades have equally been busy and increasing in numbers. We firmly believe that we help stimulate physical, mental and social interaction through walking and meeting with friends. Our Volunteer Walk Leaders have steadfastly led our managed walks through the year, and we much appreciate their efforts. Thanks also to our Trustee Committee Members for management input and efforts. We have a good team.

On the financial side of things, although we have had no major projects on the go this year, it has been a busy year, nevertheless. Our thanks to all our grant providers, which help us to sustain operations and provide occasional bus trips for our walkers. We are fortunate to be able to apply for local Grant funds through our charity status and long may this continue.
In my first year as Treasurer, I thank Hilda for a smooth handover and continuing support, when my daft questions arise! I have been able to maintain the same format of recording of receipts and expenditure. The biggest and most beneficial change over this year is that we have now gone to digital banking, and apart from clearing up cheques carried over at the start of the year, we have been able to make all transactions via bank transfer, which is ultimately more timely and effective for our charity.
We end the year with a healthy balance and look forward to continuing in the vein.

This report will be submitted to OSCR by 31st December 2026, along with the Independent Examiners Statement signed and dated.

We started the year with a balance of £6258 and ended the year with a balance in the Bank of £6341, giving us a surplus over the year of £83, with no cash in hand.

Income
Our Income came once again from generous grants throughput the year which covered the costs principally of hall hire costs for Strength & Balance Sessions and Committee / Walk Leader meetings, along with the ongoing running of the Group.

John Adam Trust Fund once again donated a healthy £350 in April 2025. The proceeds of this fund go towards the elderly in the village and once again they feel that we are worthy recipients. We can spend this cash as we wish.

Age Scotland gave us £450 in September, as a grant through their Keeping Connected Grant fund this year. This grant was used to fund valuable First Aid refresher training for our Health Walk Leaders and was enjoyed by all. The second part of this grant funded a bus trip for our Strength & Balance Group to Bennachie Centre in October.

AVA – Community Health and Wellbeing grant Round 5. Once again, we were successful in a grant application to AVA to principally cover the costs of hall rental for S&B sessions, Committee meetings and other ad hoc hires of the hall throughout the year. We are very grateful that this has been available the last few years. This year we received £1056.

We held monies on account for the Christmas lunch (enjoyed by all) income and balancing expenditure to Kemnay Golf Club. Other income came from catering at the Community café on days that this was not open.

EXPENSES

Hall Rental at £846 has continued to be our main expense through the year and has largely been balanced through grant income.

Website expenses at £152.39 are up again on last year, and we may have to consider suitable grant applications in the future to cater for increasing costs.

Secretarial Expenses - £38.55 to cover for printing ink primarily.

Advertising expenses at £303.60 has increased significantly on the previous year. The Kemnay Newsletter started charging all community groups for adverts last year. Over the year we have primarily taken two half page adverts at £11 each for Health Walks and Buggy Walks adverts. Towards the year end we have slimmed this back to one half page advert and will look at any interim adverts as needed throughout the year. A further batch of business cards has also been purchased for the Buggy Walk team, which also now advertises on an Instagram page.

Equipment Purchase – there has been no expense this current year, but it is likely we will have to replace the remaining two walkie talkies in the new financial year

Transport expense at £270 for bus trips to Castle Fraser (S&B) in May, Milton of Crathes in July and Bennachie Centre (S&B) in October. This has been covered through Age Scotland grants (some from last year), for which we are very grateful.

Training – in November all available Health Walk Leaders has a very good First Aid refresher training session. This will now cover us for three years, being a certificated course. The £365 cost for this training has been covered by the aforesaid Age Scotland grant.

POSITIVE STEPS KEMNAY

Statement of Balance from 1st April 2025 to 31st March 2026

	2025 £	2026 £
Opening Balances of Funds	5134	6258
Add Surplus / Deficit for year	1124	83
Balance of Funds at Year End	6258	6341
Represented by: -		
Bank and Cash in Hand		
Positive Steps Kemnay - RBS	6258	6341
Cash in Hand	0	0
Total of Funds Held at Bank	6258	6341

Approved by the Office Bearers and signed on their behalf

Marie Moynagh

Marie Moynagh - Chairperson

Date: - 26/06/2026

POSITIVE STEPS KEMNAY

Receipts & Payments Account 1st April 2025 to 31st March 2026

RECEIPTS	**2025**		**2026**
Award / Grant Funding -	£		£
AVA - Mental Health and Wellbeing Fund	1186.00		1056.00
Age Scotland	0.00		450.00
John Adam Trust Fund	350.00		350.00
Bargain Box Donation	300.00		0.00
Coop Local Community Fund - for S&B Posts	1068.69		0.00
Monymusk Thrift Shop	1000.00		0.00
Aberdeenshire Council-Developer Obligations Award	2000.00		0.00
Bank Interest	0.00		0.00
Catering	288.26		256.00
Clothing - Beanies / Buffs	75.00		0.00
Sundry expenditure - gift/card	0.00		20.00
Sundry expenditure - photobooks	180.00		0.00
Sundry expenditure - Christmas Meal	1249.50		1646.00
Total Receipts	**7697.45**		**3778.00**
PAYMENTS			
Hall Rental	813.50		846.00
Secretarial Expenses	68.59		38.55
Sundry expenditure - photobooks	273.15		0.00
Sundry expenditure - Christmas meal	1248.00		1645.00
Sundry expenditure - gift/card	25.06		64.00
Bank Fees	0.00		0.00
Equipment Purchase - walkie-talkies	159.90		0.00
Strength & Balance Posts	3266.00		0.00
Transport - Minibus/bus hire	430.00		270.00
Training - Health Walk Leaders	0.00		365.00
Catering	46.65		11.83
Clothing - Beanies / Buffs	53.94		0.00
Advertising	64.38		302.60
Website	123.59		152.39
Total Payments	**6572.76**		**3695.37**
Surplus / (Deficit) for year	**1124.69**		**82.63**

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name: Positive Steps Kemnay						
Registered charity number	SC 048370						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025	to	31	03	2026
Set out on pages	1				(remember to include the page numbers of additional sheets)		

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 Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of 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 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 2006 Accounts Regulations. 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 [other than that disclosed on the attached page*]

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.

Signed:**	Yvonne Moir	**Date:**	30/04/2026
Name:	Yvonne Moir Yvonne M Moir		
Relevant professional qualification(s) or body (if any):			
Address:	17 The Glebe, Kemnay, Aberdeenshire, AB51 5NF		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.