

Upstart Scotland

Scottish Charity Number SC047775

Annual Report and Financial Statements

For the year ended 31st December 2025



Trustees' Annual Report for the period 1st January 2025 to 31st December 2025

The Trustees have pleasure in presenting their report and the Independent Financial Examiner's Report for the above-mentioned period.

Reference & Administrative Information

Charity Name: Upstart Scotland

Charity No: SC047775

Address of Principal Office: The Old Police Station, Isleornsay, Isle of Skye
IV43 8QR

Current Trustees:	Trustees who served in the period:
David Ashford (Treasurer)	David Ashford (Treasurer)
Tam Baillie	Tam Baillie
Dawn Ewan	Dawn Ewan
John Frank	John Frank
Willie French (Chair)	Willie French (Chair)
Kathleen Margaret Johnston	Kathleen Margaret Johnston
Gillian McMahan	Gillian McMahan
Sue Palmer (Honorary President)	Sue Palmer (Honorary President)
Lesley Young (Vice Chair)	Lesley Young (Vice Chair)

Structure Governance & Management

Constitution:

The Charity became a Scottish Charitable Incorporated Organisation on 26th September 2017. It is governed by its SCIO Constitution which was adopted on 13th September 2017.

Appointment of Trustees

The Board of Trustees, which normally meets at least thrice annually, consists of the charity's Trustees. They are elected at Annual General Meetings. Under the constitution, there must be a minimum of three and not more than nine elected Trustees. The Trustees may co-opt a further three Trustees if they consider it would be in the interests of the charity to do so. Membership of the Board is open to all Members of the charity.

Management:

The Trustees are responsible for the strategic direction and governance of the charity, whilst day-to-day running is delegated to the Secretary and the Chair's Assistant.

Board meetings were held in 2024 on Tuesday 20th February, Tuesday 5th March, Thursday 4th April, Tuesday 21st May, Tuesday 11th June, Wednesday 9th October and Tuesday 10th December.

Objectives & Activities

Charitable purposes:

The advancement of children's education, health and well-being. In furtherance of the same are the following intentions:

- a) to advance awareness of the need for Scottish children - up to and including the age of seven - to benefit from a statutory play-based 'kindergarten stage' before beginning formal schooling.
- b) to promote the role of Early Years education in 'levelling the educational playing field' by ensuring all children have secure foundations for school-based learning underpinned by play - especially outdoors - as being vital for all aspects of children's physical, emotional and cognitive development including health and well-being and, where practicable, outdoor play in the natural environment.
- c) to disseminate information about the importance of supporting children's social, emotional and spoken language development as the foundation for successful educational achievement, having regard to the need for a well-qualified, highly-respected, child-centric workforce, well-informed about the principles of child development in the Early Years.

- d) to relieve stress engendered by premature schoolification and testing, which research now suggests is counterproductive to children's long-term well-being and educational success and therefore more likely to increase than decrease the achievement gap between rich and poor.

Activities:

International evidence shows that children under the age of seven benefit from an educational approach that supports their all-round physical, emotional, social and cognitive development, rather than pushing them towards early academic achievement. Therefore, Upstart Scotland campaigns for a kindergarten stage for children aged three to seven believing that through play (especially outdoors and in natural environments), their inborn learning drive will flourish.

Our aspiration across the calendar year of 2025 continued to that of raising our profile further, and to increase our engagement with politicians and other significant personnel who might influence our campaign positively. It is clear that appealing to our elected politicians is key to changing our education and childcare structure. Board members are also aware that sustaining our campaign will require additional finance and, if possible, calling upon personnel with campaigning knowledge and expertise.

The work undertaken by our Board of Trustees and our registered supporters has realised success resulting in the following quantitative data; we have 13 600 followers on X (formerly Twitter), 12 200 followers on Facebook and 430 subscribed members nationally. An Instagram group was set up in 2025, the membership level is unconfirmed presently.

I can confirm that during the course of 2025 we covered the following:

All Trustees continued to communicate and lobby cross party politicians with a view to raising our profile and appealing to political parties to include our campaign aims on their manifestos for the 2026 Scottish Parliament elections.

Two significant events for Upstart in 2025 were:

- 1) Upstart Facilitation Day - Sunday 23rd March 2025. The Upstart Board of Trustees invited Marion Burns and Claire Cassidy, two leading early years academics, to discuss and advise the direction of Upstart to strengthen and make more effective our campaign. Carol Craig chaired this full day event and conclusively, three pieces of work were identified; a) John Frank would provide a '**Renewal of Mission Statement**' paper, b) Tam Baillie would provide a '**Commentary on the use of a Kindergarten**' paper, and c) Kate Johnston would provide a '**Kindergarten Stage**' paper. These papers were presented to the Board and influenced some change of direction for the campaign.
- 2) In my capacity as Upstart Chair, I was invited to attend a '**Ministerial Roundtable event - 'Effective embedding of Realising the Ambition at the Early Level of Curriculum for Excellence'**'. This roundtable event was initiated by Natalie Don-Innes, Minister for Young People and the Promise.

Presentations were provided by senior officers from Education Scotland and HMIE. Presentations were also provided by Play Scotland, Falkirk Council and The City of Edinburgh Council. I had the opportunity to contribute from the Upstart prospective. **Conclusively, it was helpful to hear confirmation that a Play Pedagogy programme would be introduced from August 2026, and that Play was a serious element of Scottish Education planning.**

We welcomed two new members to our Board of Trustees:

- Gillian McMahon - Gillian is the UK Executive Director for 'Right to Play'. Gillian possesses many years experience in financing and policy regarding campaigns.
- Louise Stewart - Louise has fifteen years experience as a primary practitioner teacher - most importantly her recent experience has been teaching P.1, therefore she is the sole trustee who can comment from a position of current early years and play experience.

Gillian and Louise have proven to be excellent and valuable additions to the Board.

As stated in the previous report, we are keen to enlist the skills and expertise of a campaign/policy lead. Gillian contributed a significant amount of time and effort to submit a funding application to '**Awards for All**'. Tam Baillie assisted Gillian with the application. The application was received and considered. Despite Gillian's expertise and excellent application, our submission was unsuccessful on this occasion. Gillian continues to seek to identify different funding streams and we remain confident that we can source funding to employ a part time policy/campaign person.

Over the course of 2025, we convened eight Board of Trustees meetings. These meetings are well attended, including agenda items and requisite minutes. Our board meetings are productive and effective.

Tam Baillie committed a significant amount of time to submit an Upstart petition to the Scottish Parliament. The petition **PE2195: Establish a kindergarten stage in Scottish education** attracted a very good level of support. The petition exceeded 2000 signatories, and as such, was recognised and considered by the Petitions Committee. It was disappointing to hear the Petitions Committee decide not to take our petition further, but it was encouraging to be advised to re-present in future as the Petitions Committee Chair considered it as something that might have purpose. It is also encouraging to be advised that the Chair's decision was also influenced by the close proximity to the close of this parliament's life with the impending Scottish parliament elections in 2026.

Also encouraging for Upstart was Fulton MacGregor's (SNP MSP) motion for Upstart and the introduction of a kindergarten stage being raised and debated in the parliament chamber. Our Board members are grateful that their continued lobbying of MSP's resulted in Fulton's motion.

Upstart Scotland has commissioned two books: '**Play Is The Way**' and '**Born To Play**'. Kate Johnston successfully organised three 'Born to Play' book club sessions via Eventbrite. These sessions were superbly presented and attracted significant

audiences. These sessions are informative, they also ensure we continue to raise awareness of the Upstart Scotland campaign.

Continuing the theme of promoting and advocating our campaign, as Chair, Willie French was fortunate to broadcast on several occasions in 2025:

- Willie appeared on **Scotcast**, interviewed by Martin Geissler for BBC Scotland television and radio.
- Willie discussed Upstart's work on David Cameron's **Talking Points** podcast.
- Willie discussed Upstart's work on Suzanne Zeedyk's **Say No To The System** podcast.
- Willie has made several contributions to BBC Scotland's **Good Morning** phone-in by invitation.

Our **Annual General Meeting (AGM)** was held in the Augustine United Church on George IV Bridge, Edinburgh on Saturday 25th October 2025. The event was well attended and provided opportunities to promote Upstart and to generate debate and discussion. Our AGM included two presentations; from our founder and Honorary President, Sue Palmer, and Zoe Sills, Forest School Leader, outdoor trainer/facilitator and author of 'The Power of Risky Play in the Early Years'. Both presentations were highly informative and inspirational.

In conclusion, this is a 'light touch' with reference to our business and related achievements of 2025. Our Board of Trustees volunteer their time and efforts freely, we benefit from a diverse range of knowledge, professionalism and expertise. Many, many additional meetings and events have taken place in 2025, far too many to reference in this short report.

We continue in 2026 to make every effort, relentlessly, to realise our ambitions and aspirations.

Approved by the Trustees prior to the 3rd day of April 2026 and signed on their behalf by:

A handwritten signature in blue ink that reads "David Ashford". The signature is written in a cursive style with a long, sweeping tail on the final letter.

David Ashford
Treasurer

Upstart Scotland
 Receipts and Payments Accounts
 For the year ended 31st December 2025
 Scottish Charity Number SC047775

		Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Receipts	Note				
Grants and Donations					
Grants	4	-	-	-	-
Donations	5	2,315	-	2,315	930
Fundraising Activities					
Kym Scott Event		360	-	360	2,845
Next Kym Scott Event		-	-	-	85
Miscellaneous		785	-	785	1,335
Bank interest received		-	-	-	-
Total Receipts		3,459	-	3,459	5,196
Payments					
Charitable Activities					
Kym Scott Event		1,850	-	1,850	10,860
Admin / Staff Services		5,200	-	5,200	5,200
Hall Hire / Zoom		2,222	-	2,222	1,186
Stationary & Equipment		-	-	-	706
Website & Video		863	-	863	658
Sundries		191	-	191	135
Governance Costs					
Independent Examination	7	150	-	150	150
Total Payments		10,476	-	10,476	18,895
Surplus/(Deficit) for the year before transfers		(7,017)	-	(7,017)	(13,700)
Transfers between funds	6	-	-	-	-
Surplus/(Deficit) for the year		(7,017)	-	(7,017)	(13,700)

Upstart Scotland
 Receipts and Payments Accounts
 For the year ended 31st December 2025
 Scottish Charity Number SC047775

	Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Statement of Balances as at 31st December 2025				
Opening cash at bank and in hand	10,346	-	10,346	24,046
Add Income	3,459	-	3,459	5,196
Less Expenditure	13,806	-	13,806	29,241
Transfers	6	-	-	-
Closing cash at bank and in hand	3,329	-	3,329	10,346
Bank and Cash Balances				
Community Directplus Account	3,329	-	3,329	10,346
Outstanding lodgements	-	-	-	-
Outstanding cheques	-	-	-	-
PayPal Account	-	-	-	-
Petty cash	-	-	-	-
9 & 10	3,329	-	3,329	10,346
	-	-	-	-

Signed on behalf of all Trustees:



Name: David Ashford
 Date: 10th April 2026

The notes on the following 2 pages form part of these financial statements

Upstart Scotland
Scottish Charity Number SC047775
Notes to the accounts
For the year ended 31st December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the SCIO.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2024: £NIL).

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Grants	-	-	-	-
	-	-	-	-

5 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Misc Donations	2,315	-	2,315	930
	2,315	-	2,315	930

6 Transfers between funds

There were no transfers between funds during the year (2024: £NIL).

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent Examination	150	-	150	150
	150	-	150	150

8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

9 Restricted Funds

	At 1st January 2025	Incoming	Outgoing	Transfers	At 31st December 2025
Restricted Funds	-	-	-	-	-
	-	-	-	-	-

10 Unrestricted Funds

	At 1st January 2025	Incoming	Outgoing	Transfers	At 31st December 2025
Unrestricted Funds	10,346	3,459	(10,476)	-	3,329
	10,346	3,459	(10,476)	-	3,329

Independent examiner's report to the Trustees on the unaudited accounts of Upstart Scotland.

I report on the accounts of the SCIO for the year ended 31st December 2025 which are set out on the previous 4 pages.

Respective responsibilities of Trustees and independent 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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.



Marie McMillan Cert Acct (Open)
Date: - 13th April 2026
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH

