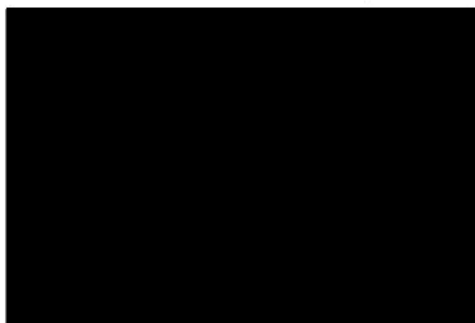


Friockheim & Kinnell Church Playgroup

TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS

For the period 1st June 2024-31st March 2025

Scottish Registered Charity Number SC012940



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TRUSTEES' ANNUAL REPORT

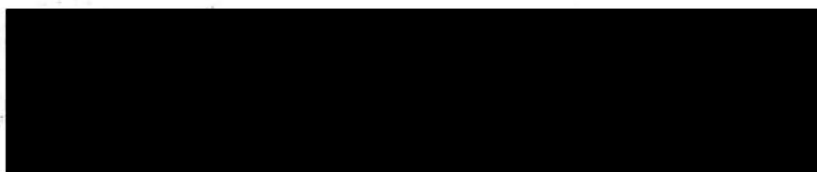
The trustees are pleased to present their report and financial statements together with the independent examiners report for the year ended 31st March 2025.

Charity Name Friockheim & Kinnell Church Playgroup

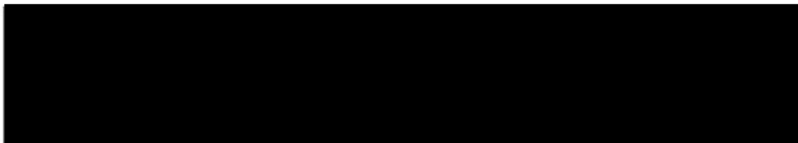
Charity Number SC012940

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

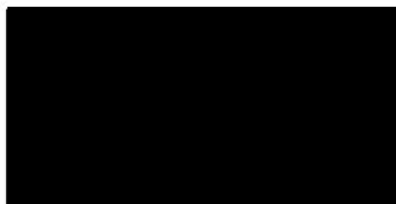
Current Trustees



Others during period



Independent Examiner



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

This year we have introduced learning journals and DOJO to enable us to improve the family engagement because we recognise that this is an important part of the children's learning journey. This enables the families to share their ideas back to the charity.

Newsletter's are going out at the end of the month to enable updates of events and activities within the playgroup and this is to be emailed instead of printing to be more efficient.

The local authority visit regularly to see how we are following their guidelines on playgroup education. They have been helpful in assisting reviews of the policies and procedures.

There is a new floor book that staff and children have been working on to evidence the outdoor learning, families are invited to view this when collecting the children. The floor book covers vegetable and fruit planting, growing and harvesting. Ashbrook Nurseries and B & Q have been donating seeds, soil, planters and expertise.

The tender for the local authority funding has been agreed for the next few years.

Fundraisers have taken place raffle, jellycat, welly walk, pumpkin poster, summer fete as well as golden balls draw. Fundraising is still an issue so some fundraisers will be required next year.

TRUSTEES' ANNUAL REPORT

FINANCIAL REVIEW

Overview

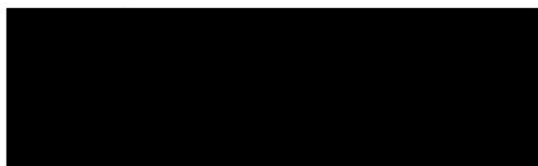
The results for the period are set out in the attached accounts. The total income for the year was £58,308 (2024 £67,208). The total expenditure was £61,098 (2024 £66,312). The results show a deficit of £2,790 (2024 surplus £896). Leaving unrestricted funds of minus £673 and restricted funds of £nil total funds remaining are minus £673. There is a loan in place to cover this balance and the Independent Examiners payment is a liability.

RESERVES POLICY

The trustees are considering a reserves policy fund for the future but as the funds are low no reserves policy is in place.

APPROVAL

This report was approved by the trustees on the 17th of June 2025 and signed on their behalf by:



17/06/25
Date

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 2025 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

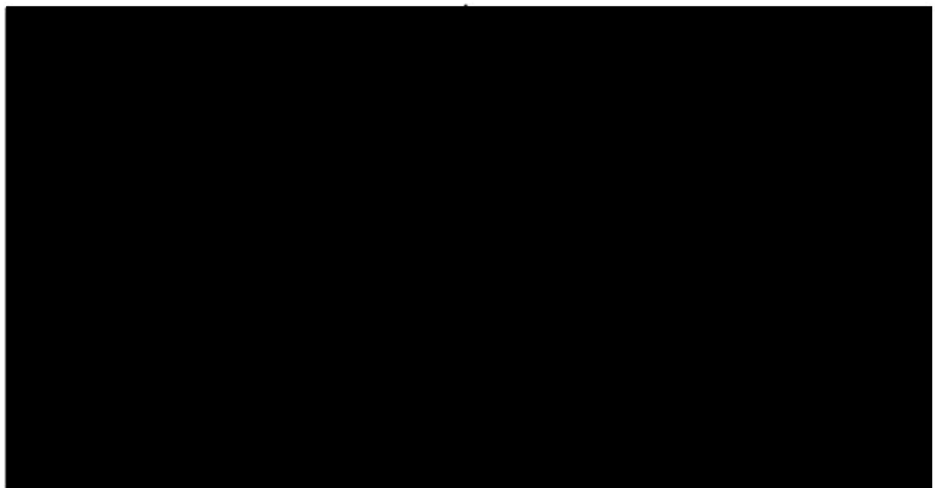
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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.



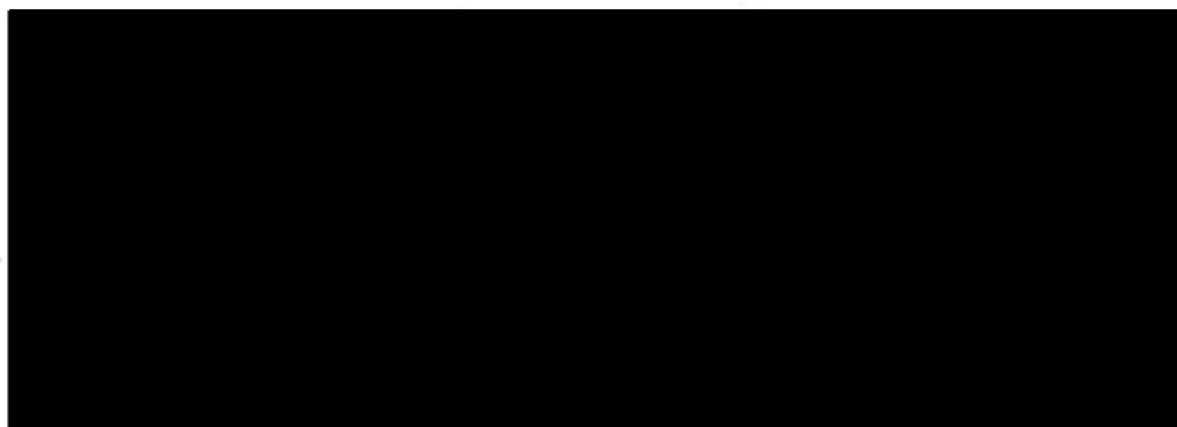
STATEMENT OF RECEIPTS & PAYMENTS

	2025 £ Unrestricted	2025 £ Restricted	2025 £ Total	2024 £ Total
Receipts				
Donation	0	0	0	6,700
Grants		775	775	0
Fundraising	2,581	0	2,581	3,867
Trading	54,928	0	54,928	55,927
Other Charitable Activities	24	0	24	714
TOTAL RECEIPTS	57,533	775	58,308	67,208
Payments				
Charitable Activities	5,584	775	6,359	7,345
Trading	53,932	0	53,932	58,767
Fundraising	407	0	407	0
Governance Independent Examination	400	0	400	200
TOTAL PAYMENTS	60,323	775	61,098	66,312
Surplus/Deficit for period	-2,790	0	-2,790	896

STATEMENT OF BALANCES

	2025 £ Unrestricted	2025 £ Restricted	2025 £ Total	2024 £ Total
Funds Reconciliation				
Balance as at 01 May	2,117	0	2,117	1,221
Surplus/Deficit	-2,790	0	-2,790	896
	-673	0	-673	2,117
Bank & Cash Balances				
Balance Main Account	1,458	0	1,458	2,098
Cash Petty Cash	19	0	19	19
Loan	-2,150		-2,150	0
	-673	0	-673	2,117
Liabilities				
Independent Examination Fee	200	0	200	200
	200	0	200	200

These accounts were approved by the Trustees on the 17th of June 2025 and signed on their behalf by:



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 (2023-2024: £nil)
- b) No travelling expenses were reimbursed to trustees this year or last annual period.

5. Staffing

There are currently 7 part time paid members of staff

NOTES TO THE ACCOUNTS cont'd

6. Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Groundworks	0	500	500	0
Guild Homes	0	275	275	0
	0	775	775	0

7. Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Alison Greig	0	0	0	5,200
The Morrison Foundation	0	0	0	1,000
Guild Homes	0	0	0	500
Small donations	0	0	0	0
	0	0	0	6,700

8. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Snack	644	0	644	1,213
Activities	716	775	1,491	1,519
Stationery	1,847	0	1,847	188
Training	0	0	0	156
Insurance	861	0	861	655
Subscriptions	150	0	150	0
Telephone	804	0	804	3,249
Miscellaneous	562	0	562	365
	5584	775	6,359	7,345

9. Movement in Funds

	As at 01/06/2024 £	Receipts £	Payments £	As at 31/03/2025 £
Unrestricted Funds				
General Fund	2,117	57,533	60,323	-673
	2,117	57,533	60,323	-673
Restricted Funds	0	775	775	0
	0	775	775	0
Total Funds	2,117	58,308	61,098	-673

Purpose of Funds

General Fund

Unrestricted funds for any charitable purpose

Restricted Fund

Restricted fund for restricted spending whether from Funder or fundraising