

# **Angus Toy Appeal SCIO**

## **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For the period 1<sup>st</sup> April 2024-31<sup>st</sup> March 2025**

**Scottish Charitable Incorporated Organisation SC051416**



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## TRUSTEES' ANNUAL REPORT

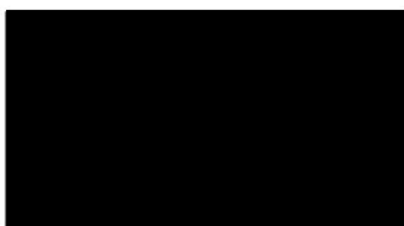
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The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ended 31<sup>st</sup> March 2025.

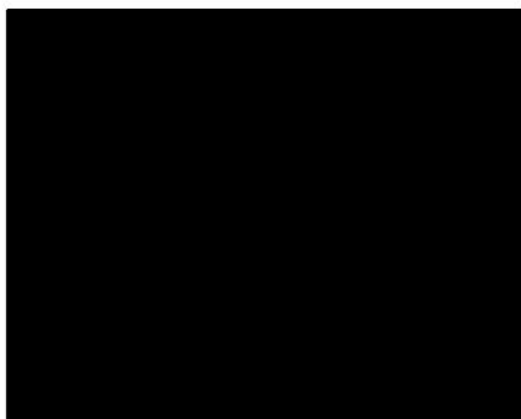
**Charity Name** Angus Toy Appeal SCIO

**Charity Number** SC051416

**Principal Address**



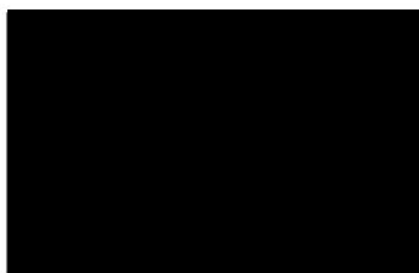
**Current Trustees**



**Others during the period**



**Independent Examiner**



**Bankers**

Bank of Scotland  
P O Box 1000  
BX2 1LB

## TRUSTEES' ANNUAL REPORT

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Angus Toy Appeal is a Scottish Charitable Incorporated Organisation, and it was registered in its current form on 22<sup>nd</sup> November 2021. Previously the voluntary organisation was set up in 2001 by Angus Council Childrens Services workers. However, in order to promote within Angus they commenced in a constitutional form.

#### **Appointment of Trustees**

Trustees are recruited at the Annual General Meeting. The office bearers are elected at the Annual General Meeting. 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 Organisation is to assist at Christmas with the provision of toys and gifts in the hope that this would avoid such families going into debt.

In order to deliver its charitable purposes, the charity will:

- a) Offer practical support to families on low incomes by providing new toys and gifts at Christmas.
- b) Fundraise and invite contributions from local and national organisations
- c) Purchase and distribute parcels of toys and gifts to families residing in Angus
- d) Liaise with local authority organisations.

The aim is to provide relief of hardship or poverty, the charity makes grants, donations or gifts to organisations and the beneficiaries are children or young people.

### **ACHIEVEMENTS & PERFORMANCE**

Many donations were provided to the charity which has brought in much needed funds to boost the charity for the next couple of years. As well as the donations the fundraisers went well bringing in a total of £2,900.

Large donations provided included:

Forfar JAC Tractor Run	12,071
Voigt Architects	1,000
Guild Homes	5,000
Silverwells Garden Centre	2,682
Emma Brown	234
Andreous Bistro	573
D & A College	300
Upper Dysart	500
Hydrus Energy	270
Ashbrook Nurseries	208

## **TRUSTEES' ANNUAL REPORT**

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Toys, vouchers, selection boxes, books and many other gifts were purchased and sent out for distribution throughout Angus. Boxes for surplus donations were distributed early in October 2024 and goods were collected throughout following months to Christmas.

We feel that most families are grateful for our help with the goods provided to their children. We will be continuing to offer vouchers for 13+ age group as this reduced a lot of the workload and ensured those children were able to purchase what they would like for themselves.

We would like to yet again thank the businesses, community groups and individuals throughout Angus for the continued support.

## **FINANCIAL REVIEW**

### **Overview**

The results for the period are set out in the attached accounts. The total income for the year was £28,553 (2024 £24,672). The total expenditure was £15,651 (2024 £14,183). The results show a surplus of £12,902 (2024 surplus £10,489). Leaving unrestricted funds of £35,412 (2024 £22,510) and restricted funds of £nil total funds remaining are £35,412 (2024 £22,510).

## **RESERVES POLICY**

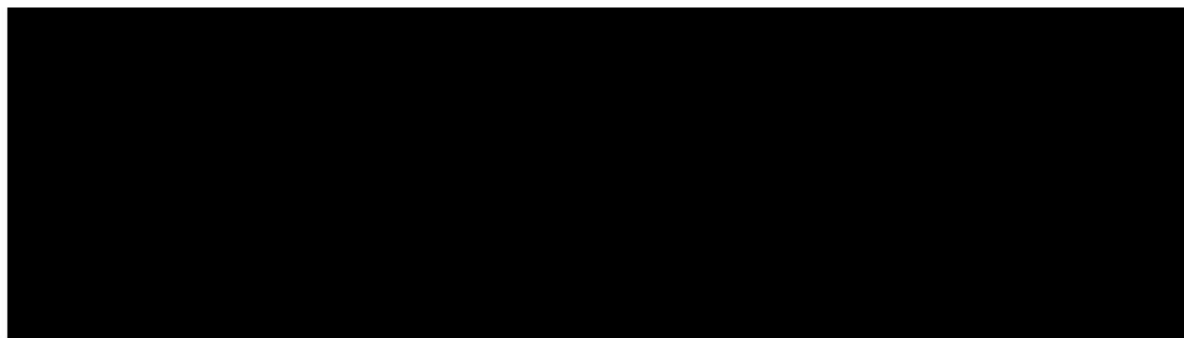
Reserves are all unrestricted funds.

'Charity Reserve Fund' to be left in the bank account at all times, however it has been agreed on a sum of £4000 - £3500 to cover Rent and Insurance Payments for the year with a £500 buffer for any unforeseen circumstances. It was noted that as there are no wages or other fees to be accounted for that this sum was fair without impacting on the running of the appeal.

Reserves can be used in accordance with the need above arising, if this reserve funding is used then a plan to bring the reserves up to the same level will be put in place.

## **APPROVAL**

This report was approved by the trustees on the 19<sup>th</sup> of September 2025 and signed on their behalf by:



**ANGUS TOY APPEAL SCIO - SC051416**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025 which are set out on pages 6-11.

**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**

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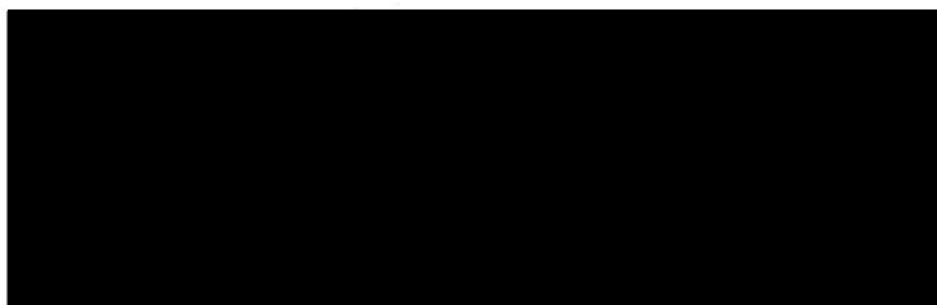
	2025	2025	2025	2024
	£	£	£	£
	Unrestricted	Restricted	Total	Total
<b>Receipts</b>				
Donations	25463	0	25463	18598
Grants	0	0	0	2500
Fundraising	2900	0	2900	3149
Other Charitable Activities	190	0	190	425
<b>TOTAL RECEIPTS</b>	<b>28553</b>	<b>0</b>	<b>28553</b>	<b>24672</b>
<b>Payments</b>				
Charitable Activities	4294	0	4294	3340
Donations	10157	0	10157	9643
Fundraising expenses	1000	0	1000	1000
Governance				
Independent Examination	200	0	200	200
<b>TOTAL PAYMENTS</b>	<b>15651</b>	<b>0</b>	<b>15651</b>	<b>14183</b>
<b>Surplus/Deficit for period</b>	<b>12902</b>	<b>0</b>	<b>12902</b>	<b>10489</b>

STATEMENT OF BALANCES

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	2025	2025	2025	2024
	£	£	£	£
	Unrestricted	Restricted	Total	Total
<b>Funds Reconciliation</b>				
Balance as at 01 May	22510	0	22510	12021
Surplus/Deficit	12902	0	12902	10489
	<u>35412</u>	<u>0</u>	<u>35412</u>	<u>22510</u>
<b>Bank &amp; Cash Balances</b>				
Balance Main Account	35412	0	35412	22510
	<u>35412</u>	<u>0</u>	<u>35412</u>	<u>22510</u>
<b>Liabilities</b>				
Independent Examination Fee	200	0	200	200
	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>

These accounts were approved by the Trustees on the 19<sup>th</sup> of September 2025 and signed on their behalf by:



## NOTES TO THE ACCOUNTS

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### **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).

### **2. Fund Accounting**

- a) Unrestricted funds are those that may be used at the discretion of the trustees 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 purposes.
- 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 year (2024-2025 £nil)
- b) No travelling expenses were reimbursed to trustees during this period.

### **5. No staff members in place**

[illegible]

NOTES TO THE ACCOUNTS cont'd

**7. Grants**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
The Robertson Trust	0	0	0	2,500
	0	0	0	2,500

**8. Cost of Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Rent	3,000	0	3,000	2,750
Building Main/Cleaning	7	0	7	34
Insurance	561	0	561	536
Licence	0	0	0	20
Pro Clothing	179	0	179	0
Phone	50	0	50	0
Stationery	251	0	251	0
Sundry	246	0	246	0
	4,294	0	4,294	3,340

**9. Donations Expenditure  
Christmas Gifts**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Toys	5,384	0	5,384	4,970
Voucher/Cash Donations	3,660	0	3,660	3,525
Other small donations	1,113	0	1,113	1,148
	10,157	0	10,157	9,643

NOTES TO THE ACCOUNTS cont'd

**10. Movement in Funds**

	As at 01/04/2024 £	Receipts £	Payments £	As at 31/03/2025 £
<b>Unrestricted Funds</b>				
<b>General Fund</b>	22,510	28,553	15,651	35,412
	22,510	28,553	15,651	35,412
<b>Restricted Funds</b>				
	0	0	0	0
	0	0	0	0
<b>Total Funds</b>	22,510	28,553	15,651	35,412
<b>Purpose of Funds</b>				
<b>General Fund</b>	<b>Unrestricted funds for any charitable purpose</b>			
<b>Restricted Fund</b>	<b>Restricted fund for restricted spending whether from Funder or fundraising</b>			