

**Cramond Primary School  
Parent Teacher Association**

Annual Report and Accounts  
for the Year Ended 31 March 2025



# **Independent Examiner's Report To the Committee Members of the Cramond Primary School Parent Teacher Association**

**Scottish Charity Number SC000709**

I report on the accounts of the Cramond Primary School Parent Teacher Association for the year ended 31 March 2025 which are set out on pages 3 to 8.

## **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. 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 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 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 accounts.

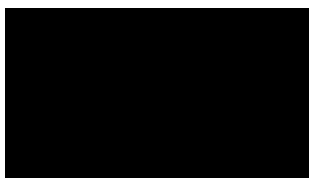
## **Independent examiner's statement**

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.

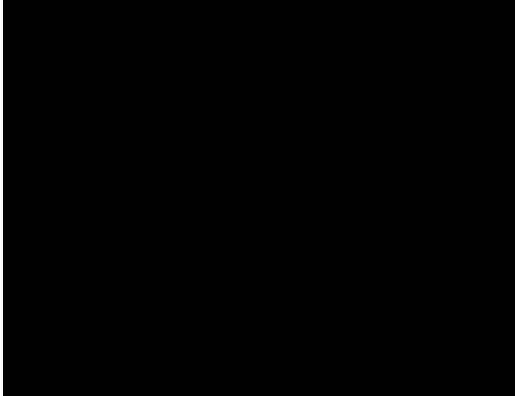


**Cramond Primary School Parent Teacher Association**  
(known as Cramond Primary School Parent Staff Association)

Scottish Charity Number SC000709

**Members' Annual Report for the year ended 31 March 2025**

**Current Committee Members (post-holders)**



**Governing Document**

The Cramond Primary School Parent Teacher Association ("the Association") is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

**Recruitment and Appointment of Committee Members**

All of the Association's Committee Members are appointed or reappointed by the general members at our annual general meeting.

**Charitable Purposes**

Our purposes, as recorded in our constitution, are:

- ☐ to promote closer cooperation and communication between parents and teachers; and
- ☐ to engage in activities which support and advance the education and recreational development of the pupils attending the school.

Our objectives are:

- ☐ to encourage the interest and development of parents, staff and the wider community in the work of the school;
- ☐ to foster good relations between the PSA, Head Teacher, Staff, Parents Voice Council; and
- ☐ to assist in the provision of financial support for specific school activities.

## **Members' Annual Report for the year ended 31 March 2025 (continued)**

### **Activities and Achievements**

The Association has had a successful year. The main achievement for the year was the completion of a number of fundraising events, which generated a current year surplus of £5,623 for the year.

The fund raising activities during 2024-25, included the traditional movie night/Christmas Fayre and Halloween Disco. The events were again well attended and provided a good opportunity for pupils and families to socialise together.

The Association was able to contribute £2,584 to Cramond Primary School. Cramond Primary School used these funds for buses to the panto for the children and garden maintenance. In addition, the Association gave £451 to fund sports kit and sports equipment for after school sports clubs.

The Ski Club is self-financing and continues to be well attended throughout the year with pupils attending regular lessons, race training and competitions.

### **Committee Members' Remuneration and Expenses**

The Committee Members did not receive any remuneration or expenses during the year.

### **Reserves**

The reserves of the Association maintains a healthy surplus of £25,993 on the combined General PSA fund, 100 Club Fund and Ski Club Fund. However these funds are split into £13,557 unrestricted and £12,436 restricted funds.

The balance of £12,436 on the Ski Club Fund is a working cash balance and this fund will continue to be self-financing.

**Approved by the Committee Members and signed on their behalf.**



Date                      22/12/2025

**Cramond Primary School Parent Teacher Association**  
Scottish Charity Number SC000709  
Receipts and Payments Account for the year ended 31 March 2025  
**£**

<b>RECEIPTS</b>	<b>2024-25</b>	<b>2023-24</b>	
	<b>£</b>	<b>£</b>	
Ski Club	29,174.40	16,126.30	Note 7
100 Club	3,448.55	3,443.70	Note 6
Fund Raising Events	6,594.47	16,689.83	Note 2
Donations	105.67		Note 4
Other	165.20	415.26	
	<b>39,488.29</b>	<b>36,675.09</b>	
<b>PAYMENTS</b>	<b>2024-25</b>	<b>2023-24</b>	
	<b>£</b>	<b>£</b>	
Ski Club	20,039.52	18,295.04	Note 7
100 Club	1,515.30	1,459.65	Note 6
Expenses for Fund Raising Events	971.05	5,121.23	Note 2
Cramond Primary School	2,584.32	8,255.47	
Sports Kits and Equipment	451.00	633.95	
Other	719.12	319.49	
Bank charges	-	-	
	<b>26,280.31</b>	<b>34,084.83</b>	
<b>SURPLUS FOR THE YEAR</b>	<b>13,207.98</b>	<b>2,590.26</b>	

# Cramond Primary School Parent Teacher Association

Scottish Charity Number SC000709

Statement of Balances as at 31 March 2025

<b>BANK</b>	<b>2024-25</b>	<b>2023-24</b>	
	<b>£</b>	<b>£</b>	
Bank Balance as at 1 April	12,792.69	10,202.43	
Surplus / (deficit) for the year	13,207.98	2,590.26	Note 1
<b>BANK BALANCE AS AT 31 MARCH</b>	<b>26,000.67</b>	<b>12,792.69</b>	

<b>RESERVES</b>	<b>2024-25</b>	<b>2023-24</b>	
	<b>£</b>	<b>£</b>	
General PSA Fund	10,330.91	8,191.06	Note 4
100 Club Fund	3,370.45	1,437.20	Note 6
Ski Club Fund (Restricted Funds)	12,299.31	3,164.43	Note 7
<b>RESERVES AS AT 31 MARCH</b>	<b>26,000.67</b>	<b>12,792.69</b>	

Monthly prizes are paid from the 100 Club in accordance with its administration rules.

The Ski Club is restricted to funding the activities of the Cramond Primary School Ski Club.

**Approved by the Committee Members and signed on their behalf**



Date 22/12/25

## Note 1 - Analysis of Surplus for the Year Ended 31 March 2025

	2024-25 £	2023-24 £
General PSA Fund (see note 3)	2,139.85	4,774.95
100 Club Fund (see note 6)	1,933.25	(15.95)
Ski Club Fund (see note 7)	9,134.88	(2,168.74)
<b>Surplus for the Year</b>	<b>13,207.98</b>	<b>2,590.26</b>

## Note 2 - General PSA Fund: Summary of Receipts, Payments and Surplus by Fund Raising Events

	Receipts £	Payments £	Surplus / (Deficit) £
Christmas Movie Night/Festive Fayre *	3,899.20	458.01	3,441.19
Halloween Disco	1,724.00	513.04	1,210.96
Uniform Sales	971.27	-	971.27
<b>Surplus for the Year</b>	<b>6,594.47</b>	<b>971.05</b>	<b>5,623.42</b>

Link to cash book

\* Included in here is a deposit held with FilmBank Media for being able to show movies with a licence.

## Note 3 - General PSA Fund: Three Year Analysis of Surplus / (Deficit) on Individual Fund Raising Events

	2024-25 £	2023-24 £	2022-23 £
Easter Movie	-	-	630.21
Christmas Movie Night/Festive Fayre	3,441.19	4,020.19	2,687.98
Christmas Cards	-	-	-
Halloween Disco	1,210.96	1,180.15	631.67
Uniform Sales	971.27	926.00	1,051.46
Photos	-	320.00	-
Sports Day	-	173.66	-
Bun Run	-	623.58	-
Summer Festival	-	4,325.02	-
Bake sale	-	-	42.73
<b>Total Surplus on Events</b>	<b>5,623.42</b>	<b>11,568.60</b>	<b>5,044.05</b>
Other Net Receipts *	270.87	415.26	3,181.97
Other Net Payments **	(3,754.44)	(7,208.91)	(8,837.64)
<b>Surplus / (Deficit) for the Year</b>	<b>2,139.85</b>	<b>4,774.95</b>	<b>(611.62)</b>
Transfer of funds from 100 Club Account (see note 6)	-	-	-
<b>Surplus / (Deficit) for the Year</b>	<b>2,139.85</b>	<b>4,774.95</b>	<b>(611.62)</b>

\* Other net receipts consists of income from My Nametags and Easyfundraising

\*\* Other net payments consist mainly of donations to Cramond Primary School including payment of Sports clothes and equipment for after school Sports Clubs.

## Note 4 - Donations

	2024-25 £	2023-24 £
Others	105.67	-
Cramond Parent Council	-	-
<b>Total donations</b>	<b>105.67</b>	<b>-</b>

## Note 5- General PSA Fund

	2024-25 £	2023-24 £
Balance as at 1 April	8,191.06	3,416.11
Surplus for the Year	2,139.85	4,774.95
<b>Balance as at 31 March</b>	<b>10,330.91</b>	<b>8,191.06</b>

## Note 6 - 100 Club Fund

	2024-25 £	2023-24 £
Balance as at 1 April	1,437.20	1,453.15
Entry Fees Received	3,448.55	3,443.70
<b>Total Receipts</b>	<b>3,448.55</b>	<b>3,443.70</b>
Prizes Distributed	1,515.30	1,459.65
Payments to Cramond Primary School	-	2,000.00
<b>Total Payments / (Deficit)</b>	<b>1,515.30</b>	<b>3,459.65</b>
Surplus / (Deficit) for the Year	1,933.25	(£15.95)
<b>Balance as at 31 March</b>	<b>3,370.45</b>	<b>1,437.20</b>

## Note 7 - Ski Club Fund

	2024-25 £	2023-24 £
Balance as at 1 April	3,164.43	5,333.17
Fees Received	29,174.40	16,126.30
<b>Total Receipts</b>	<b>29,174.40</b>	<b>16,126.30</b>
Ski, Snowboarding and Racing Lesson Fees	12,895.50	16,519.20
Race Entry Fees	2,640.50	328.00
Race Equipment	2,362.46	1,008.50
Other (incl refunds)	2,141.06	439.34
<b>Total Payments</b>	<b>20,039.52</b>	<b>18,295.04</b>
Surplus / (Deficit) for the Year	9,134.88	(2,168.74)
<b>Balance as at 31 March</b>	<b>12,299.31</b>	<b>3,164.43</b>