

Elgin High School Fund

Scotland · Charity number SC016072

Details

Status	Active
Legal form	Unincorporated association
Registered	1980-05-12
Register	View on the OSCR register

Contact

Address	Elgin High School Edgar Road Elgin IV30 6UD
Website	www.elginhigh.moray.sch.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education'

What the charity does: The enhancement of the educational experience for all students at Elgin High School through fund-raising activities and applying for the support of external organisations in terms of monetary grants

Beneficiaries: 'Children or young people'

Objectives: The advancement of the educational experience of pupils by the co-ordination of fund raising activities for the benefit of Elgin High School and the support of applications from individuals, clubs, societies and organisations within Elgin High School for grants of money

Geography

- **Main operating location:** Moray
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£47,385	£55,962	-	0
2024-07-31	£49,315	£57,702	-	0
2023-07-31	£36,279	£40,835	-	0
2022-07-31	£51,381	£55,095	-	0
2021-07-31	£29,570	£23,228	-	0

Elgin High School Fund

Scotland - Charity number SC016072

Accounts

ELGIN HIGH SCHOOL FUND

REPORTS AND ACCOUNTS

FOR THE YEAR ENDED

31 JULY 2025

SCOTTISH CHARITY NUMBER SC016072

**ELGIN HIGH SCHOOL FUND
REPORTS AND ACCOUNTS**

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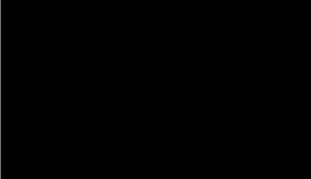
**ELGIN HIGH SCHOOL FUND
LEGAL AND ADMINISTRATIVE INFORMATION**

Board members

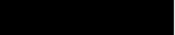


Charity number (Scotland)
SC010504

Principal office



Independent examiner



Cathedral Accountancy
4 North Guildry Street
Elgin
Moray
IV30 1JR

Bankers

Bank of Scotland
90 High Street
Elgin
Moray
IV30 1BJ

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE
ELGIN HIGH SCHOOL FUND**

I report on the accounts of the charity for the year ended 31 July 2025 set out on pages 8 to 11.

Respective responsibilities of board members and examiner

The charity's board members 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 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

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of 2006 Accounts Regulationshave not been met, or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Independent examiner
Cathedral Accountancy
4 North Guildry Street
Elgin
Moray
IV30 1JR

22 September 2025

**ELGIN HIGH SCHOOL FUND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2025**

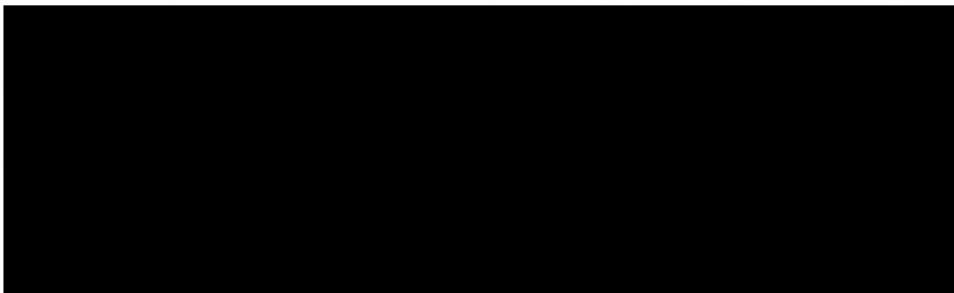
	Note	2025 £	2024 £
Receipts			
Grants received	2	14,539	1,577
School trips		8,537	2,422
Fundraising activities	3	675	1,914
Charitable activities	4	23,633	43,402
		<u>47,385</u>	<u>49,315</u>
 Payments for charitable activities			
Expenses from grants received	5	13,827	9,918
School trips		8,537	2,422
Fundraising activities	6	675	1,914
Charitable activities	7	32,922	43,449
		<u>55,962</u>	<u>57,703</u>
 Surplus for year		<u>(8,577)</u>	<u>(8,388)</u>

All funds are unrestricted.

**ELGIN HIGH SCHOOL FUND
STATEMENT OF BALANCES
AS AT 31 JULY 2025**

	2025	2024
	£	£
Bank and cash in hand		
Opening balances	25,334	33,722
Surplus for year	<u>(8,577)</u>	<u>(8,388)</u>
Closing balances	<u><u>16,757</u></u>	<u><u>25,334</u></u>
Reserves		
General fund	<u>16,757</u>	<u>25,334</u>
Closing balances	<u><u>16,757</u></u>	<u><u>25,334</u></u>

Approved by the board members on 22 September 2025 and signed on their behalf



**ELGIN HIGH SCHOOL FUND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2025**

1 Accounting policies

1.1 Basis of Accounting

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

1.2 Incoming resources

All incoming resources are included in incoming resources when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor specifies that the income is to be expended in a future period.

When donors specify that income is for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, this income is included in the incoming resources of restricted funds

Grants from the Government and other agencies are included as income from activities in furtherance of the charity's objects where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use, for example, government block grants.

In accordance with this policy, legacies are included when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

1.3 Resources expended

All expenditure is included on an actual basis and has been classified under headings that aggregate all costs related to that category. Management and administration costs are those incurred in connection with the administration of the charity.

1.4 Costs of managing and administering the charity

These represent the costs incurred by finance, human resources, accounting, legal and other costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

1.5 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**ELGIN HIGH SCHOOL FUND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2025**

	2025	2024
	£	£
2 Grants Received		
GR - Tesco Better Start	1,000	0
GR - DYW Bicycle Maintenance	127	1,000
GR - Stonemason	100	0
MSB - Photography	5	0
Higher Education Bursary	5,000	192
William Grant Foundation	8,307	385
	<u>14,539</u>	<u>1,577</u>
3. Income from fundraising activities		
Tickled Pink	123	387
Jeans for Genes	146	444
Comic Relief	0	97
Moray Food Plus	102	631
Abbie Sparkle	0	104
Red Nose Day	179	0
Pans Panda UK	126	0
STV Big Breakfast	0	251
	<u>675</u>	<u>1,914</u>
4. Income from charitable activities		
Prizegiving	180	2,886
Activities	10,347	4,013
Sports	407	963
Clubs	10	1,861
Departments	2,768	178
Miscellaneous	9,922	33,502
	<u>23,633</u>	<u>43,402</u>

**ELGIN HIGH SCHOOL FUND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2025**

	2025	2024
	£	£
5. Expenses from grants received		
Higher Education Bursary Awards	5,000	192
DYW	2,239	765
William Grant Foundation	4,892	8,961
Stonemason	600	0
Bicycle Maintenance	304	0
MSB - Photography	294	0
MYC Award	500	0
	<u>13,827</u>	<u>9,918</u>
6. Expenses from fundraising activities		
Tickled Pink	123	387
Jeans for Genes	146	444
Comic Relief	0	97
CiN	0	631
STV Big Breakfast	0	251
Abbie Sparkle	0	104
Pans Panda UK	126	0
Red Nose Day	179	0
Moray Food Bank	102	0
	<u>675</u>	<u>1,914</u>
7. Expenses from charitable activities		
Prizegiving	1,334	941
S5/6 Activities	3,755	4,013
Clubs	1,256	657
Sports	641	754
Lockers	518	5,155
Departments	714	567
Miscellaneous	24,704	31,362
	<u>32,922</u>	<u>43,449</u>

