

# Alehousewells Parent Council

Scotland · Charity number SC021834

## Details

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|            |                                           |
|------------|-------------------------------------------|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Registered | 1993-09-08                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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|         |                                                    |
|---------|----------------------------------------------------|
| Address | Bremner Way<br>Kemnay<br>Aberdeenshire<br>AB51 5FW |
|---------|----------------------------------------------------|

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals'

**Purposes:** 'the advancement of education'

**What the charity does:** Our charity is set up to support the school and nursery by promoting their values, enhancing the quality of education, and improving the overall experience of school and nursery life for all children. We do this by working closely with the Headteacher, staff, and the local authority, representing the views of parents and carers, and acting as a voice for the parent body. We organize activities, events, and fundraising efforts that contribute to pupils' educational and social development, while also raising funds and managing resources to improve facilities, the environment, and opportunities available to children. Additionally, we engage in initiatives that promote pupil well-being and foster a strong sense of community, ensuring that all our activities align with our charitable purposes and serve the public benefit.

**Beneficiaries:** 'Children or young people'

**Objectives:** 3. Aim To advance the education and welfare of the children attending Alehousewells School and Nursery by supporting the school and nursery, encouraging parental and carer involvement, and promoting partnership between the school and nursery, parents, carers and the wider community. 4. Objectives • To work in partnership with the Headteacher, school and nursery staff, and local authority to promote the school and nursery values and enhance the quality of education and school and nursery life for all children. • To represent the views of parents and carers and to act as a voice for the parent body. • To organise activities, events, and fundraising efforts that support the school and nursery and contribute to the educational and social development of pupils. • To raise funds and manage resources to support the school and nursery and improve the environment, facilities, and opportunities available to pupils. • To engage in activities that promote the well-being of pupils and foster a strong sense of community. • To ensure that all activities undertaken are consistent with the charitable purposes and are for the public benefit.

## Geography

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

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2025-07-31 | £6,875 | £3,510      | -      | 0         |
| 2024-07-31 | £6,137 | £7,182      | -      | 0         |
| 2023-07-31 | £5,872 | £2,592      | -      | 0         |
| 2022-07-31 | £881   | £595        | -      | 0         |
| 2021-07-31 | £0     | £765        | -      | 0         |

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# Accounts

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## APPENDIX 1

# OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period |     |       |      |                 |     |       |      |
|----------------------------------------|-----|-------|------|-----------------|-----|-------|------|
| Period start date                      |     |       |      | Period end date |     |       |      |
| From                                   | Day | Month | Year | To              | Day | Month | Year |
|                                        | 01  | 08    | 2024 |                 | 31  | 07    | 2025 |

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Alehousewells Parent Council  
N/A  
SC021834  
Alehousewells Primary School  
Bremner Way  
Kemnay, Inverurie  
Aberdeenshire  
Postcode AB51 5FW

## Names of the charity trustees on date of approval of Trustees' Annual Report

|    | Trustee name    | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|-----------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1  | Anna Soper      | Chair           | Appointed 18 Feb 2025             | Parent Forum (AGM)                                            |
| 2  | Faye Emslie     | Secretary       | Appointed 18 Feb 2025             | Parent Forum (AGM)                                            |
| 3  | Ashleigh Conner | Treasurer       | Appointed 17 Jun 2025             | Parent Forum (AGM)                                            |
| 4  |                 |                 |                                   |                                                               |
| 5  |                 |                 |                                   |                                                               |
| 6  |                 |                 |                                   |                                                               |
| 7  |                 |                 |                                   |                                                               |
| 8  |                 |                 |                                   |                                                               |
| 9  |                 |                 |                                   |                                                               |
| 10 |                 |                 |                                   |                                                               |
| 11 |                 |                 |                                   |                                                               |
| 12 |                 |                 |                                   |                                                               |
| 13 |                 |                 |                                   |                                                               |
| 14 |                 |                 |                                   |                                                               |
| 15 |                 |                 |                                   |                                                               |
| 16 |                 |                 |                                   |                                                               |
| 17 |                 |                 |                                   |                                                               |
| 18 |                 |                 |                                   |                                                               |

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### Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name         | Dates acted if not for whole year |
|--------------|-----------------------------------|
| Mary Thomson | Resigned on 18 February 2025      |
| Laura Laoye  | Terminated on 6 May 2025          |

### Structure, governance and management

|                                     |                                                                                                                                                                                                                                              |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Type of governing document          | Constitution of Alehousewells Parent Council, as amended and adopted on 17/06/2025                                                                                                                                                           |
| Trustee recruitment and appointment | Members are recruited from the school's Parent Forum, which includes all parents and carers of pupils at the school. Elections were held at the annual general meeting in June 2025, with all parents/carers eligible to stand for election. |

### Objectives and activities

|                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charitable purposes                                         | <p>The charitable purpose of the Parent Council, as defined by the Charities and Trustee Investment (Scotland) Act 2005, is:</p> <p>(B) The advancement of education.</p> <p>To advance the education and welfare of the children attending Alehousewells School and Nursery by supporting the school and nursery, encouraging parental and carer involvement, and promoting partnership between the school and nursery, parents, carers and the wider community.</p>                                                                                                                                                                                                                                                                                                                                                                         |
| Summary of the main activities in relation to these objects | <p>During the year, the Parent Council worked to advance education and support the school and nursery community by:</p> <ul style="list-style-type: none"><li>• Collaborating with the Headteacher, staff, and local authority to promote school values and enhance the quality of education and school life for all pupils.</li><li>• Representing the views of parents and carers, acting as a voice for the parent body in school decision-making.</li><li>• Organising activities, events, and fundraising initiatives to support educational and social development for pupils.</li><li>• Raising and managing funds to improve school facilities, resources, and learning opportunities.</li><li>• Engaging in initiatives that promote pupil well-being and strengthen the sense of community within the school and nursery.</li></ul> |

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

During the financial period, the charity delivered a successful programme of community and pupil-focused activities. We organised and hosted a well-attended Hogmanay event, which brought local families together to celebrate the New Year and strengthened community engagement. Our popular annual Duck Race also took place, attracting wide participation and serving as an enjoyable fundraising and community-building occasion.

In addition to these large events, we ran several discos for pupils, providing fun, inclusive opportunities for young people to socialise in a safe and supportive environment. These activities collectively contributed to our charitable objectives by fostering community spirit, supporting pupils' wellbeing, and raising funds to sustain our ongoing work.

### Financial review

#### Brief statement of the charity's policy on reserves

At 31<sup>st</sup> July 2025 the charity held £7,571.96 at the bank. The Trustees consider this level of reserves to be appropriate, as it provides the flexibility to respond promptly to requests for financial support while also ensuring that the charity can contribute to and sustain longer-term projects

#### Details of any deficit

A £70 petty cash deficit was identified during the year relating to funds removed by the former treasurer without authorisation. The amount has been recorded as a loss and the trustees have strengthened financial controls.

#### Donated facilities and services (if any)

The Parent Council is grateful for the use of school and nursery premises, provided free of charge by Aberdeenshire Council. These facilities enable the Council to hold meetings, events, and fundraising activities in support of its charitable purposes.

## APPENDIX 1

### Other optional information

#### Report of Financial Irregularity – Former Treasurer

At the end of April 2025, during a routine review of the charity's financial records, the committee identified discrepancies within the accounts managed by the former Treasurer. Following further internal examination, it was noted that approximately £4,090 from the account appeared to be unaccounted for.

An urgent committee meeting was convened to review the matter. After careful consideration, the committee resolved that:

- The matter was reported to Police Scotland for further investigation;
- The Office of the Scottish Charity Regulator (OSCR) was formally notified of the suspected financial irregularities;
- The Head Teacher of Alehousewells Primary School was informed of the situation;
- The Treasurer's membership was terminated in writing, and a request was made for the immediate return of all documentation and materials relating to the charity's accounts, with a specified deadline for compliance.

The full amount identified as unaccounted for (£4,090) bar the £70 petty cash from the previous year was subsequently returned to the charity's bank account.

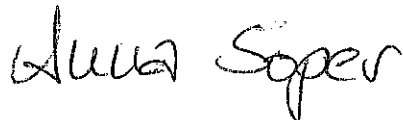
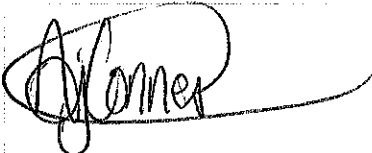
To safeguard the charity's assets and prevent any further unauthorised access, the previous bank account was closed and a new account was opened with updated signatory controls and strengthened financial procedures.

The committee reviewed and reinforced its financial oversight arrangements to reduce the risk of any recurrence. The Trustees remained committed to maintaining transparency, accountability, and robust financial governance in line with OSCR guidance.

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                                                            |                                                                                     |                                                                                      |
|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <b>Signature(s)</b><br><i>OSCR will accept digital or typed signatures</i> |  |  |
| <b>Full name(s)</b>                                                        | Anna Soper                                                                          | Ashleigh Conner                                                                      |
| <b>Position (e.g. Chair)</b>                                               | Chair                                                                               | Treasurer                                                                            |
| <b>Date</b>                                                                | 07/03/2026                                                                          | 07/03/2026                                                                           |



| Receipts and payments accounts |                |        |      |    |                |      |
|--------------------------------|----------------|--------|------|----|----------------|------|
| For the period from            | Financial year |        |      | to | Financial year |      |
|                                | Month          | Day    | Year |    | Month          | Day  |
|                                | 01             | August | 2024 |    | 31             | July |

## Section A Statement of receipts and payments

|                                                               | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---------------------------------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
|                                                               | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £               | to nearest £            |
| <b>A1 Receipts</b>                                            |                    |                  |                            |                           |                            |                         |
| Donations                                                     | 351                |                  |                            |                           | 351                        | 600                     |
| Legacies                                                      |                    |                  |                            |                           | -                          | -                       |
| Grants                                                        |                    |                  |                            |                           | -                          | -                       |
| Receipts from fundraising activities                          | 6,515              |                  |                            |                           | 6,515                      | 5,135                   |
| Gross trading receipts                                        |                    |                  |                            |                           | -                          | -                       |
| Income from investments other than land and buildings         |                    |                  |                            |                           | -                          | -                       |
| Rents from land & buildings                                   |                    |                  |                            |                           | -                          | -                       |
| Gross receipts from other charitable activities               | 9                  |                  |                            |                           | 9                          | 4                       |
|                                                               |                    |                  |                            |                           | -                          | -                       |
| <b>A1 Sub total</b>                                           | <b>6,875</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>6,875</b>               | <b>5,739</b>            |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of fixed assets                            |                    |                  |                            |                           | -                          |                         |
| Proceeds from sale of investments                             |                    |                  |                            |                           | -                          |                         |
| <b>A2 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total receipts</b>                                         | <b>6,875</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>6,875</b>               | <b>5,739</b>            |
| <b>A3 Payments</b>                                            |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           | 1,799              |                  |                            |                           | 1,799                      | 4,316                   |
| Gross trading payments                                        |                    |                  |                            |                           | -                          | -                       |
| Investment management costs                                   |                    |                  |                            |                           | -                          | -                       |
| Payments relating directly to charitable activities           | 1,459              |                  |                            |                           | 1,459                      | 2,422                   |
| Grants and donations                                          |                    |                  |                            |                           | -                          | -                       |
| Governance costs:                                             |                    |                  |                            |                           | -                          | -                       |
| Audit / independent examination                               | 37                 |                  |                            |                           | 37                         | 50                      |
| Preparation of annual accounts                                |                    |                  |                            |                           | -                          | -                       |
| Legal costs                                                   |                    |                  |                            |                           | -                          | -                       |
| Other                                                         | 70                 |                  |                            |                           | 70                         | -                       |
|                                                               |                    |                  |                            |                           | -                          | -                       |
| <b>A3 Sub total</b>                                           | <b>3,365</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>3,365</b>               | <b>6,788</b>            |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets                                     |                    |                  |                            |                           | -                          |                         |
| Purchase of investments                                       |                    |                  |                            |                           | -                          |                         |
| <b>A4 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total payments</b>                                         | <b>3,365</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>3,365</b>               | <b>6,788</b>            |
| <b>Net receipts / (payments)</b>                              | <b>3,510</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>3,510</b>               | <b>(1,049)</b>          |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           |                            |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>3,510</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>3,510</b>               | <b>(1,049)</b>          |



## Section B Statement of balances

| Categories           | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year                    | 4,062                              |                                  |                                            |                                           | 4,062                                | 5,111                             |
|                      | Surplus / (deficit) shown on receipts and payments account | 3,510                              |                                  |                                            |                                           | 3,510                                | (1,049)                           |
|                      |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      | Cash and bank balances at end of year                      | 7,572                              |                                  |                                            |                                           | 7,572                                | 4,062                             |
|                      | (Agree balances with receipts and payments account(s))     |                                    |                                  |                                            |                                           |                                      |                                   |

|                       | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|-----------------------------|----------------------------------|---------------------------|
| <b>B2 Investments</b> |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         | Total                       |                                  |                           |

|                        | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|------------------------|---------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| <b>B3 Other assets</b> |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         | Total                       |                                     |                                              |                           |

|                       | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|---------------------------------|----------------------------|---------------------------|
| <b>B4 Liabilities</b> |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         | Total                           |                            |                           |

|                                  | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|----------------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| <b>B5 Contingent liabilities</b> |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         | Total                           |                                       |                           |

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |



### Additional analysis (1)

### Analysis of receipts and payments

## 1 Donations

|                               | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|-------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
|                               | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| Pizza Box & Mr Whippy         |                    |                  |                            |                           | -                    | 100               |
| Sum up test payment - A Soper | 1                  |                  |                            |                           | 1                    |                   |
| Rotary Club                   | 300                |                  |                            |                           | 300                  | 300               |
| A Pirie                       |                    |                  |                            |                           | -                    | 100               |
| Deborah Buchan                | 50                 |                  |                            |                           | 50                   |                   |
| RockRoom                      |                    |                  |                            |                           | -                    | 100               |
| <b>Total</b>                  | <b>351</b>         | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>351</b>           | <b>600</b>        |

## 2 Grants

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|-----------------------------------------|--------------------------------------|
|              |                                    |                                  | -                                       |                                      |
|              |                                    |                                  | -                                       |                                      |
|              |                                    |                                  | -                                       |                                      |
|              |                                    |                                  | -                                       |                                      |
| <b>Total</b> | -                                  | -                                | -                                       |                                      |

### 3 Gross receipts from other charitable activities

|                          | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
|                          |                                    |                                  |                                            |                                           | -                                    |                                   |
| Interest on bank account | 9                                  |                                  |                                            |                                           | 9                                    | 4                                 |
|                          |                                    |                                  |                                            |                                           | -                                    |                                   |
|                          |                                    |                                  |                                            |                                           | -                                    |                                   |
|                          |                                    |                                  |                                            |                                           | -                                    |                                   |
|                          |                                    |                                  |                                            |                                           | -                                    |                                   |
|                          |                                    |                                  |                                            |                                           | -                                    |                                   |
| <b>Total</b>             | <b>9</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>9</b>                             | <b>4</b>                          |

#### 4 Payments relating directly to charitable activities

|                           | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|---------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
|                           | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| Sports Day                | 214                |                  |                            |                           | 214                  |                   |
| Christmas Panto and Gifts |                    |                  |                            |                           | -                    | 80                |
| P7 Leavers Gifts          | 134                |                  |                            |                           | 134                  | 314               |
| Equipment                 | 380                |                  |                            |                           | 380                  | 1,308             |
| Excursions                | 120                |                  |                            |                           | 120                  | -                 |
| Donations                 |                    |                  |                            |                           | -                    | 400               |
| Stationary & Postage      |                    |                  |                            |                           | -                    | 120               |
| Equipment Repair          |                    |                  |                            |                           | -                    | 190               |
| Thank you gift            |                    |                  |                            |                           | -                    | 10                |
| Courses                   | 517                |                  |                            |                           | 517                  | -                 |
| Books                     | 30                 |                  |                            |                           | 30                   | -                 |
| Cofour run                | 64                 |                  |                            |                           | 64                   | -                 |
| <b>Total</b>              | <b>1,459</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>1,459</b>         | <b>2,42</b>       |

## Additional analysis (2)

## 6 Breakdown of unrestricted funds

|                                                            | Amount for<br>fundraising<br>income and<br>other | Deposits<br>from other<br>sources | Income from<br>investments<br>and other<br>sources | Transfers<br>from other<br>sources | Total<br>unrestricted<br>funds | Total<br>unrestricted<br>funds last<br>period |
|------------------------------------------------------------|--------------------------------------------------|-----------------------------------|----------------------------------------------------|------------------------------------|--------------------------------|-----------------------------------------------|
|                                                            | Main Account                                     |                                   |                                                    |                                    |                                |                                               |
| <b>Receipts</b>                                            |                                                  |                                   |                                                    |                                    |                                |                                               |
| Donations                                                  | 351                                              |                                   |                                                    |                                    | 351                            | 600                                           |
| Legacies                                                   |                                                  |                                   |                                                    |                                    | -                              |                                               |
| Grants                                                     |                                                  |                                   |                                                    |                                    | -                              |                                               |
| Receipts from fundraising activities                       | 6,515                                            |                                   |                                                    |                                    | 6,515                          | 5,135                                         |
| Gross trading receipts                                     |                                                  |                                   |                                                    |                                    | -                              |                                               |
| Income from investments other than land and buildings      |                                                  |                                   |                                                    |                                    | -                              |                                               |
| Rents from land & buildings                                |                                                  |                                   |                                                    |                                    | -                              |                                               |
| Gross receipts from other charitable activities            | 9                                                |                                   |                                                    |                                    | 9                              | 4                                             |
| <b>Sub total</b>                                           | <b>6,875</b>                                     | -                                 | -                                                  | -                                  | <b>6,875</b>                   | <b>5,739</b>                                  |
| <b>Receipts from asset &amp; investment sales</b>          |                                                  |                                   |                                                    |                                    |                                |                                               |
| Proceeds from sale of fixed assets                         |                                                  |                                   |                                                    |                                    | -                              |                                               |
| Proceeds from sale of investments                          |                                                  |                                   |                                                    |                                    | -                              |                                               |
| <b>Sub total</b>                                           | <b>-</b>                                         | -                                 | -                                                  | -                                  | <b>-</b>                       | <b>-</b>                                      |
| <b>Total receipts</b>                                      | <b>6,875</b>                                     | -                                 | -                                                  | -                                  | <b>6,875</b>                   | <b>5,739</b>                                  |
| <b>Payments</b>                                            |                                                  |                                   |                                                    |                                    |                                |                                               |
| Expenses for fundraising activities                        | 1,799                                            |                                   |                                                    |                                    | 1,799                          | 4,316                                         |
| Gross trading payments                                     |                                                  |                                   |                                                    |                                    | -                              | -                                             |
| Investment management costs                                |                                                  |                                   |                                                    |                                    | -                              | -                                             |
| Payments relating directly to charitable activities        | 1,459                                            |                                   |                                                    |                                    | 1,459                          | 2,422                                         |
| Grants and donations                                       |                                                  |                                   |                                                    |                                    | -                              | -                                             |
| Governance costs:                                          |                                                  |                                   |                                                    |                                    | -                              | -                                             |
| Audit / independent examination                            | 37                                               |                                   |                                                    |                                    | 37                             | 50                                            |
| Preparation of annual accounts                             |                                                  |                                   |                                                    |                                    | -                              | -                                             |
| Legal costs                                                |                                                  |                                   |                                                    |                                    | -                              | -                                             |
| Other                                                      | 70                                               |                                   |                                                    |                                    | 70                             | -                                             |
| <b>Sub total</b>                                           | <b>3,365</b>                                     | -                                 | -                                                  | -                                  | <b>3,365</b>                   | <b>6,788</b>                                  |
| <b>Payments relating to asset and investment movements</b> |                                                  |                                   |                                                    |                                    |                                |                                               |
| Purchases of fixed assets                                  |                                                  |                                   |                                                    |                                    | -                              | -                                             |
| Purchase of investments                                    |                                                  |                                   |                                                    |                                    | -                              | -                                             |
| <b>Sub total</b>                                           | <b>-</b>                                         | -                                 | -                                                  | -                                  | <b>-</b>                       | <b>-</b>                                      |
| <b>Total payments</b>                                      | <b>3,365</b>                                     | -                                 | -                                                  | -                                  | <b>3,365</b>                   | <b>6,788</b>                                  |
| <b>Net receipts / (payments)</b>                           | <b>3,510</b>                                     | -                                 | -                                                  | -                                  | <b>3,510</b>                   | <b>(1,049)</b>                                |
| <b>Transfers to / (from) funds</b>                         |                                                  |                                   |                                                    |                                    |                                |                                               |
| <b>Surplus / (deficit) for year</b>                        | <b>3,510</b>                                     | -                                 | -                                                  | -                                  | <b>3,510</b>                   | <b>(1,049)</b>                                |

## Nature and purpose of funds

The funds raised are used to purchase items for Alehousewells Primary School as requested by the school and as approved by the Alehousewells Parent Council.

During the year it was identified that unauthorised funds had been removed from the charity bank accounts and cash from fundraising activities not banked. The majority of the cash was returned but there was £70 petty cash from last year that has never been returned. It is noted as Other in the payment section above.

## APPENDIX 3



|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Independent examiner's report on the accounts</b> |        |      |           |                                         |       | v2                                                          |  |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------|------|-----------|-----------------------------------------|-------|-------------------------------------------------------------|--|
| <b>Report to the trustees/members of</b>                        | <b>Charity name</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | ALEHOUSEWELLS PARENT COUNCIL                         |        |      |           |                                         |       |                                                             |  |
| <b>Registered charity number</b>                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | SC021834                                             |        |      |           |                                         |       |                                                             |  |
| <b>On the accounts of the charity for the period</b>            | <b>Period start date</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Day                                                  | Month  | Year | <b>to</b> | Day                                     | Month | Year                                                        |  |
|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1 <sup>st</sup>                                      | August | 2024 |           | 31 <sup>st</sup>                        | July  | 2025                                                        |  |
| <b>Set out on pages</b>                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1 to 2                                               |        |      |           |                                         |       | (remember to include the page numbers of additional sheets) |  |
| <b>Respective responsibilities of trustees and examiner</b>     | <p>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 (as amended). 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.</p>                                                                                                                                                                                                                            |                                                      |        |      |           |                                         |       |                                                             |  |
| <b>Basis of independent examiner's statement</b>                | <p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.</p>                                                                                                                                                                       |                                                      |        |      |           |                                         |       |                                                             |  |
| <b>Independent examiner's statement</b>                         | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page 2]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> </li> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |                                                      |        |      |           |                                         |       |                                                             |  |
| <b>Signed:</b>                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                      |        |      |           | <b>Date:</b> 7 <sup>th</sup> March 2026 |       |                                                             |  |
| <b>Name:</b>                                                    | Louise McIntosh-Graham                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                      |        |      |           |                                         |       |                                                             |  |
| <b>Relevant professional qualification(s) or body (if any):</b> | Chartered Management Accountant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                      |        |      |           |                                         |       |                                                             |  |
| <b>Address:</b>                                                 | 15 Wellpark<br>Kemnay<br>AB51 5TL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                      |        |      |           |                                         |       |                                                             |  |

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

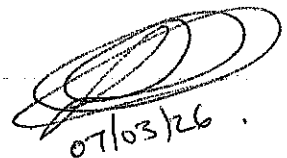
Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

As outlined in the Trustees' Report, a number of irregular transactions were identified during the year. When the Trustees raised these matters with the former Treasurer, it became clear that the funds in question had not been used for the benefit of the charity. The full amount for the current year was subsequently repaid into the charity's bank account but there was £70 petty cash from last year which has not been accounted for. The Trustees have confirmed that they have reported the matter to the appropriate authorities.

The Trustees have also implemented strengthened internal controls to reduce the likelihood of a similar issue arising in the future.

All other income and expenditure have been reviewed and verified.



07/03/26