

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				
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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">• Collaborating with the Headteacher, staff, and local authority to promote school values and enhance the quality of education and school life for all pupils.• Representing the views of parents and carers, acting as a voice for the parent body in school decision-making.• Organising activities, events, and fundraising initiatives to support educational and social development for pupils.• Raising and managing funds to improve school facilities, resources, and learning opportunities.• Engaging in initiatives that promote pupil well-being and strengthen the sense of community within the school and nursery.

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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 31st 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.

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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.

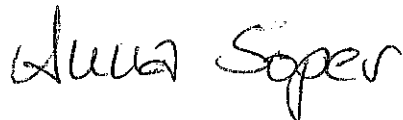
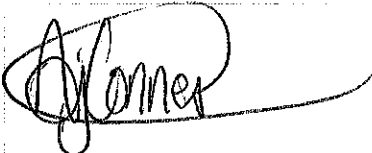
To safeguard the charity's assets and prevent any further unauthorised access, the previous bank account was closed and a new account was opened with updated signatory controls and strengthened financial procedures.

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

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



Receipts and payments accounts						
For the period from	From 01/08/2024 to			to 31/07/2025		
	01	August	2024	31	July	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
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
					-	-
A1 Sub total	6,875	-	-	-	6,875	5,739
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,875	-	-	-	6,875	5,739
A3 Payments						
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	-
					-	-
A3 Sub total	3,365	-	-	-	3,365	6,788
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,365	-	-	-	3,365	6,788
Net receipts / (payments)	3,510	-	-	-	3,510	(1,049)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,510	-	-	-	3,510	(1,049)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	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 to nearest £	Last year to nearest £
B2 Investments				
		Total		

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total			

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total		

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		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
Total	351	-	-	-	351	600

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
Interest on bank account	9				9	4
					-	
					-	
					-	
					-	
					-	
Total	9	-	-	-	9	4

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	-
Total	1,459	-	-	-	1,459	2,42

Additional analysis (2)

6 Breakdown of unrestricted funds

	Amount for fundraising income and other	Deposits from other sources	Income from investments and other sources	Transfers from other sources	Total unrestricted funds	Total unrestricted funds last period
	Main Account					
Receipts						
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
Sub total	6,875	-	-	-	6,875	5,739
Receipts from asset & investment sales						
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Sub total	-	-	-	-	-	-
Total receipts	6,875	-	-	-	6,875	5,739
Payments						
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Gross trading payments					-	-
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Sub total	3,365	-	-	-	3,365	6,788
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	3,365	-	-	-	3,365	6,788
Net receipts / (payments)	3,510	-	-	-	3,510	(1,049)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,510	-	-	-	3,510	(1,049)

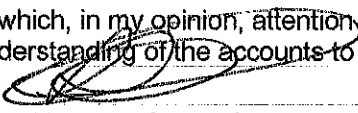
Nature and purpose of funds

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



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	ALEHOUSEWELLS PARENT COUNCIL							
Registered charity number		SC021834							
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Period end date	Day	Month	Year
	1 st		August	2024		31 st		July	2025
Set out on pages	1 to 2							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<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>								
Basis of independent examiner's statement	<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>								
Independent examiner's statement	<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"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed:								Date: 7 th March 2026	
Name:	Louise McIntosh-Graham								
Relevant professional qualification(s) or body (if any):	Chartered Management Accountant								
Address:	15 Wellpark Kemnay 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

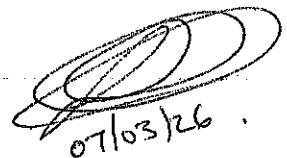
Only complete if the examiner needs to highlight material problems.

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