

Alyth Primary and Nursery School Parent Council
Income and Expenditure Account
for the year ended 31st March 2024

	<u>2024</u>	<u>2023</u>
Opening Balances at 1st April 2023		
Cash in bank	£ 1,212.42	£ 981.13
Cash in hand	£ 74.00	£ 74.00
	<u>£ 1,286.42</u>	<u>£ 1,055.13</u>
Income		
Donations	£ 2,500.00	£ 2,500.00
Fund Raising	£ 18.41	£ 23.26
Grants	£ 449.00	£ 460.00
Interest	£ 24.34	£ 6.03
	<u>£ 2,991.75</u>	<u>£ 2,989.29</u>
Expenditure		
Donations to School	£ 2,500.00	£ 2,500.00
Fund Raising Expenses	£ -	£ -
School Website Hosting	£ 276.00	£ 258.00
Childrens Sports Shirts	£ -	£ -
P7 Leavers Gifts	£ -	£ -
Misc Expenses	£ -	£ -
	<u>£ 2,776.00</u>	<u>£ 2,758.00</u>
Net Surplus/Deficit for Year	£ 215.75	£ 231.29
Closing Balance at 31st March 2024	<u>£ 1,502.17</u>	<u>£ 1,286.42</u>
Represented by		
Cash in bank	£ 1,428.17	£ 981.13
Cash in hand	£ 74.00	£ 74.00
	<u>£ 1,502.17</u>	<u>£ 1,055.13</u>

Checked and found to be correct to receipts and other information provided.

Signature



Date

7/03/2025

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2023	To	31	03	2024

Reference and administration details

Charity name
Other names charity is known by

Registered charity number

Charity's principal address

Alyth Primary & Nursery School Parent Council

SC 030602

Alyth Primary School

Albert Street

Alyth

Perthshire

Postcode PH11 8AX

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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Structure, governance and management

Type of governing document

The association is a charitable, unincorporated association. The purposes and administration arrangements are set out in our constitution.

Trustee recruitment and appointment

Recruitment and appointment is carried out at the AGM for both staff members and parents of pupils and are approved and seconded by AGM attendees.

Objectives and activities

Charitable purposes

The advancement of education which will be achieved by the following methods:

- a) Promoting close co-operation and communication between parents and teachers.
- b) Studying and discussing matters of mutual interest relating to the education and welfare of the pupils.
- c) Engaging in activities which support and advance the education of pupils attending the school.

Summary of the main activities in relation to these objects

The Parent Council meets at least once a term and offers parents, staff and interested parties the opportunity to meet and discuss issues of interest. The Parent Council is run by a committee of volunteer parents and staff members but all meetings are open to all. The Parent Council organises and supports fundraising activities with the aim of providing additional funding provision for equipment and extra-curricular activities for the benefit of the pupils.

APPENDIX 1

Achievements and performance

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

Financial review

Brief statement of the charity's policy on reserves

No reserve policy is in place with annual income generally being matched by expenditure. The council is able to operate this way as it has no ongoing financial commitments for which reserves would need to be in place.

Details of any deficit

Donated facilities and services (if any)

All trustees and office bearers perform their duties on a voluntary basis and receive no remuneration. Meetings are held at the school with this facility being provided free of charge.



APPENDIX 1

Other optional information

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)	Claire Leslie	Rona Phillips
Position (e.g. Chair)	Chair	Treasurer
Date	05/03/2025	05/03/2025



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year

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 £
A1 Receipts						
Donations	2500				2500 -	2500
Legacies					-	
Grants	449				449 -	460
Receipts from fundraising activities	18				18 -	23
Gross trading receipts					-	
Income from investments other than land and buildings	24				24 -	6
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2991 -	-	-	-	2991 -	2989 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2991 -	-	-	-	2991 -	2989 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	276				276 -	258
Grants and donations	2500				2500 -	2500
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2776 -	-	-	-	2776 -	2758 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2776 -	-	-	-	2776 -	2758 -
Net receipts / (payments)	216 -	-	-	-	216 -	231 -
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	216 -	-	-	-	216 -	231 -

B1 Cash funds

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 £
Cash and bank balances at start of year	1286				1286 -	1055
Surplus / (deficit) shown on receipts and payments account	216				216 -	231
					-	
					-	
Cash and bank balances at end of year	1502 -	-	-	-	1502 -	1286 -

(Agree balances with receipts and payments account(s))

Details

Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
Total	-	

Details

[illegible]

Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Total	-	-	

Details

Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Total	-	

Details

Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
Total	-	

Signature*

Date of approval

Claire Loxie
Phillips

Claire Leslie
Rona Phillips

5/03/25
5/03/25

2013-04-02 Copy of Trustees AR Ap2 excel.xls / Statement of balances

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Fundraising for the school for the advancement of education.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Analysis of receipts and payments

	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 £
Wester Derrv wind farm	2500				2500 -	2500
					-	
					-	
					-	
Total	2500 -	-	-	-	2500 -	2500

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Perth & Kinross Council	449		449 -	460
			-	
			-	
			-	
Total	449 -	-	449 -	460 -

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

	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 £
School Website Hosting	276				276 -	258
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	276 -	-	-	-	276 -	258

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2500				2500 -	2500
Legacies					-	
Grants	449				449 -	460
Receipts from fundraising activities	18				18 -	23
Gross trading receipts					-	
income from investments other than buildings	24				24 -	6
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2991 -	-	-	-	2991 -	2989 -
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2991 -	-	-	-	2991 -	2989 -
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	276				276 -	258
Grants and donations	2500				2500 -	2500
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	2776 -	-	-	-	2776 -	2758 -
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2776 -	-	-	-	2776 -	2758 -
Net receipts / (payments)	216 -	-	-	-	216 -	231 -
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	216 -	-	-	-	216 -	231 -

Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts v2						
Charity name Alyth Primary & Nursery School Parent Council						
SC 030602						
Period start date					Period end date	
Day	Month	Year		Day	Month	Year
01	04	2023	to	31	03	2024
5 to 10					(remember to include the page numbers of additional sheets)	

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (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.

Basis of independent examiner's statement

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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**

Name:

Keith Glass

Date:

7/3/2025

Relevant professional qualification(s) or body (if any):

Address:

Fionnadh
St Ninians Road
Alyth
PH11 8AR

*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.

**OSCR will accept digital or typed signatures.

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

APPENDIX 3



		Independent examiner's report on the accounts							v2	
Report to the trustees/members of	Charity name	Alyth Primary & Nursery School Parent Council								
	Registered charity number	SC030602								
On the accounts of the charity for the period	Period start date				Period end date					
	Day	Month	Year		Day	Month	Year			
	01	04	2022	to	31	03	2023			
Set out on pages	5 to 10						(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. 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 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 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*]</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> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 									
Signed:					Date:	26/03/2024				
Name:	Keith Glass									
Relevant professional qualification(s) or body (if any):										
Address:	Fionnadh St Ninians Road Alyth PH11 8AR									

*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.