

## **KNOCKANDO SCHOOL PARENT COUNCIL**

### **Receipts and Payments Account for the year ended 31st August 2025**

	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
<b>Receipts</b>		
Event Fundraising	210.00	218.00
Match Funding	3,147.00	1,431.00
Grants	-	250.68
Adhoc Donations	214.13	4,550.00
Miscellaneous	1,940.79	2.56
Petty Cash	790.22	1,118.86
<b>Total Receipts</b>	<b>6,302.14</b>	<b>7,571.10</b>
<b>Payments</b>		
School Trips	948.50	500.00
Event Expenses	-	99.24
School Purchases	6,308.08	764.41
Petty Cash	1,719.13	925.00
Miscellaneous	2,198.80	254.60
<b>Total Payments</b>	<b>11,174.51</b>	<b>2,543.25</b>
<b>(Deficit) / Surplus for year</b>	<b>- 4,872.37</b>	<b>5,027.85</b>

All funds are unrestricted



**KNOCKANDO SCHOOL PARENT COUNCIL****Statement of Balances as at 31st August 2025**

Note 1 The accounts following the cash accounting principle (non accrual) and therefore

reflect the actual monies received and paid in the time period

**2025****2024****£****£**

Note 2 The assets shown represent the current year's expenditure in equipment and

<b>Bank and cash in hand</b>		
Opening balances - bank account	12,834.20	8,000.21
Opening balances - cash	928.91	735.05
(Deficit) / Surplus for year	- 4,872.37	5,027.85
Closing balances	8,890.74	13,763.11

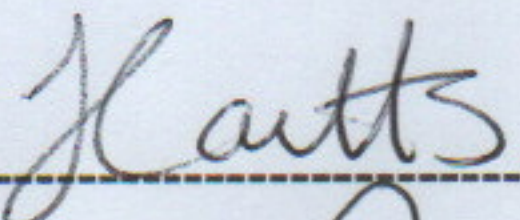
**Assets**

Equipment	note 2	-	-
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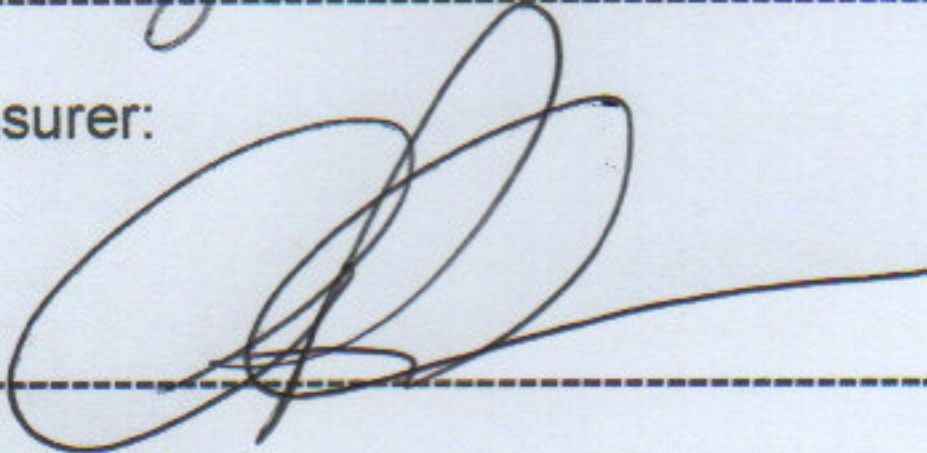
All funds are unrestricted

Approved by the Trustees and signed on their behalf:

Chairperson:

  
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Treasurer:

  
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## Notes to the accounts of the Knockando School Parent Council

Note 1 The accounts following the cash accounting principle (non accrual) and therefore reflect the actual monies received and paid in the time period.

Note 2 The assets shown represent the current year's expenditure in equipment and toys. It is felt that the nature of these assets is such that their value would not be material beyond one year.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trusts Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2005. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Act examination includes a review of the following accounting records kept by the Knockando School Parent Council and a comparison of the accounts prepared 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

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 2005 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with the Regulation 5 of the 2005 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.

Signature:

*[Handwritten Signature]*

Date:

*22/10/25*

Darran Moes  
Tomferdas  
Ballindalloch  
Murray  
AB37 9BB



## Independent Examiner's Report to the Trustees of Knockando School Parent Council

I report on the accounts of the Knockando School Parent Council for the year ended 31st August 2025, which consist of a Receipts and Payments statement, a Statement of Balances and the notes pertaining

### Respective responsibilities of the trustees and the 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) Act 2005 and the Charities Accounts (Scotland) Regulations. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) 2006. An examination includes a review of the following accounting records kept by the Knockando School Parent Council and a comparison of the accounts prepared 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.

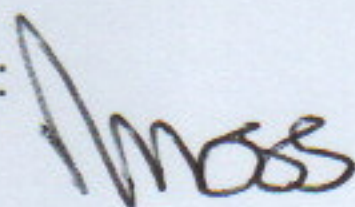
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

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
  - ~ to prepare accounts which accord with the accounting records and comply with the Regulation 9 of the 2006 Accounts Regulationhave 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.

Signature:



Date:

22/10/25

Darran Moss  
Tomfarclas  
Ballindalloch  
Moray  
AB37 9BB