

# Kingussie High School Parent Council

Scotland · Charity number SC045172

## Details

---

Status	Active
Legal form	Unincorporated association
Registered	2014-10-21
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address	19 Hillside Avenue Kingussie PH21 1PA
Website	<a href="http://www.khsparents.org.uk">www.khsparents.org.uk</a>

## Activities

---

**Activities:** 'It carries out activities or services itself'

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

**What the charity does:** Oir Parent Council plays an important role in supporting a school beyond what public funding provides. As a charity, its role is usually to benefit pupils, families and the school community.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'Other defined groups', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** The advancement of education at Kingussie High School, which will be achieved by the following methods: 1. a) to promote close co-operation and communication between parents and school 2. b) to study and discuss matters of mutual interest relating to the education and welfare of pupils 3. c) to engage in activities which support and advance the education of pupils attending the school

## Geography

---

- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-03	£9,652	£13,427	-	0
2024-10-03	£6,012	£8,344	-	0
2023-10-03	£6,285	£12,489	-	0
2022-10-03	£6,910	£0	-	0
2021-10-03	£353	£0	-	0
2020-10-03	£3,718	£3,796	-	0

**Kingussie High School Parent Council**

Scotland - Charity number SC045172

---

# Accounts

---

APPENDIX 1



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
	04	10	2024		03	10	2025

Reference and administration details

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

Kingussie High School Parent Council
SC045172
Kingussie High School
Ruthven Road
Kingussie
Postcode PH21 1ES

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	Lynne Warden	Chair		
2	Brenda Paul	Treasurer		
3	Mairi Mitchell	Secretary		
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 Parent Council has a constitution which lays out structure and management.

**Trustee recruitment and appointment**

Office bearers and nominated and approved at the annual AGM

**Objectives and activities**

**Charitable purposes**

The advancement of education at Kingussie High School, which will be achieved by the following methods:  
 a) to promote close co-operation and communication between parents and school  
 b) to study and discuss matters of mutual interest relating to the education and welfare of pupils  
 c) to engage in activities which support and advance the education of pupils attending the school

**Summary of the main activities in relation to these objects**

Parents and local councillors meet with the management of the school to provide an appropriate forum to discuss what support can be given and to be informed about the life of the school community.

Fundraising activities working with other community groups to support Kingussie High School.

## APPENDIX 1

### Achievements and performance

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

The main income source was the Kingussie Bikeathon, and two individual donations during the year. Agreement to fund a number of items in the year were agreed, but funds were not committed until the next financial year.

### Financial review

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

The charity holds limited reserves to be able to support school projects without excessive lead time or delay. These will vary dependant on the level of fund raising activity and the direct needs of the school in any given year, meaning there may be higher reserves at one year end rather than another

**Details of any deficit**

NONE

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

NONE

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>L Warden</i>	<i>Brenda Paul</i>
Full name(s)	Lynne Warden	Brenda Paul
Position (e.g. Chair)	Chair	Treasurer
Date	14/5/26	14/5/26

## Kingussie High School Parent Council

SC045172



Receipts and payments accounts							
For the period from	Period end date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	04	10	2024		03	10	2025

## 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	885				885	480
Legacies					-	-
Grants	707				707	389
Receipts from fundraising activities	8,059				8,059	5,143
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
<b>A1 Sub total</b>	<b>9,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,652</b>	<b>6,012</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>9,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,652</b>	<b>6,012</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	1,452				1,452	963
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	10,986				10,986	7,381
Grants and donations	989				989	-
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>13,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,427</b>	<b>8,344</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>13,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,427</b>	<b>8,344</b>
<b>Net receipts / (payments)</b>	<b>(3,775)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,775)</b>	<b>(2,333)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(3,775)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,775)</b>	<b>(2,333)</b>

**Section B Statement of balances**

Categories	Details	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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	13,638				13,638	15,970
	Surplus / (deficit) shown on receipts and payments account	(3,775)				(3,775)	(2,333)
	Cash and bank balances at end of year	9,863	-	-	-	9,863	13,638

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

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

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

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

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	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 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 £
Laggan Parent Council - School closed transfer of	885				885	480
<b>Total</b>	<b>885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>885</b>	<b>480</b>

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council Grant - Parent Council	389		389	389
Highland Council Wheelchair Grant	318		318	-
			-	
			-	
<b>Total</b>	<b>707</b>	<b>-</b>	<b>707</b>	<b>389</b>

reference

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 £
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

4 Payments relating directly to 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 £
Kingussie High School	10,986				10,986	7,381
Donations	-				-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>10,986</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,986</b>	<b>7,381</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted funds - current financial year 2024	Unrestricted funds - prior year 2023	Unrestricted funds - 2022-23	Unrestricted funds - 2021-22	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	885				885	480
Legacies	-				-	-
Grants	707				707	389
Receipts from fundraising activities	8,059				8,059	5,143
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
<i>Sub total</i>	<b>9,652</b>	-	-	-	<b>9,652</b>	<b>6,012</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<i>Sub total</i>	-	-	-	-	-	-
<b>Total receipts</b>	<b>9,652</b>	-	-	-	<b>9,652</b>	<b>6,012</b>
<b>Payments</b>						
Expenses for fundraising activities	1,428.74				1,428.74	963
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	11,009				11,009	7,381
Grants and donations	989				989	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
<i>Sub total</i>	<b>13,426.84</b>	-	-	-	<b>13,426.84</b>	<b>8,345</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<i>Sub total</i>	-	-	-	-	-	-
<b>Total payments</b>	<b>13,427</b>	-	-	-	<b>13,427</b>	<b>8,345</b>
<b>Net receipts / (payments)</b>	<b>(3,775)</b>	-	-	-	<b>(3,775)</b>	<b>(2,333)</b>
Transfers to / (from) funds					-	-
<b>Surplus / (deficit) for year</b>	<b>(3,775)</b>	-	-	-	<b>(3,775)</b>	<b>(2,333)</b>

**Nature and purpose of funds**

Parent council raises funds for the benefit of Kingussie High School and their pupils

**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
<b>Receipts</b>						
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					-	
<b>Sub total</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>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

<b>Nature and purpose of funds</b>						
------------------------------------	--	--	--	--	--	--

APPENDIX 3



<b>Independent examiner's report on the accounts</b>		v2					
<b>Report to the trustees/members of</b>	Charity name KINGUSSIE HIGH SCHOOL PARENT COUNCIL						
<b>Registered charity number</b>	SC045172						
<b>On the accounts of the charity for the period</b>	Period start date			Period end date			
	Day	Month	Year	Day	Month	Year	
	04	10	2024	to	03	10	2025
<b>Set out on pages</b>							(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: Cherie McCubben

Date: 18/5/26

Name: Cherie McCubben

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

Bookkeeper

**Address:**

26 Cairnview Road  
Ardnamore  
PH22 1AG

\*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

One payment into the account was evidenced in a pay in book, but not on the statement, however the account balance reconciles.













NAME            **Kingussie High School Parent Council**

AIMS

The advancement of education at Kingussie High School, which will be achieved by the following methods:

1. a) to promote close co-operation and communication between parents and school
2. b) to study and discuss matters of mutual interest relating to the education and welfare of pupils
3. c) to engage in activities which support and advance the education of pupils attending the school

POWERS

The Parent Council shall have the power to do anything considered by them to be in furtherance of the aims, remembering that they are there to represent the views of the Parent Forum. These powers include the raising of funds by a variety of means, and disbursing them in accordance with Parent Council wishes.

NUMBER OF MEMBERS

The membership consists primarily of parents/carers of children attending Kingussie High School as selected by the Parent Forum. The Council will have a minimum of six parent members (including office bearers).

*Note: The Parent Forum is all the parents/carers of pupils currently enrolled at KHS.*

GENERAL MEETINGS

The Annual General Meeting (AGM) shall be held once a year. The notice calling the meeting shall be sent to the Parent Forum at least two weeks in advance.

The business shall include:-

1. a) the work of the Parent Council
2. b) approval of the accounts
3. c) appointment of an individual who will review the annual accounts
4. d) any resolutions submitted by the Parent Forum
5. e) election of members to serve on the Parent Council

At all General Meetings voting shall be based on one vote per parent/full Parent Council member present at the meeting.

At all general meetings the quorum shall consist of 6 parents.

The Parent Council, or 10 members of the Parent Forum, shall have the power to call an Extraordinary General Meeting.

## PARENT COUNCIL MEMBERSHIP

Members of the Parent Council shall be appointed at the AGM. They shall be elected for a one year term and be eligible for re-election. Parents shall always form the majority of the Parent Council.

The office bearers will be Chairperson, Secretary, Treasurer and such others as may be required. The office bearers will be elected by the Parent Council either at the AGM, or at any ordinary meeting.

The Parent Council may co-opt any other member to fill a vacancy occurring between AGMs. The co-opted members shall retire at each AGM but shall be eligible for election.

The Head Teacher or his/her representative has a right and a duty to attend meetings of the Parent Council.

The Parent Council may co-opt up to 4 non-parents to help carry out its functions. The co-opted members shall retire at the AGM but shall be eligible to be co-opted for a further term.

Each member of the Parent Council shall have one vote and resolutions shall be passed by a simple majority vote of those present. The Chairperson shall have both a deliberative and casting vote. The Chairperson's casting vote shall be used only in the event of a tie.

The Secretary shall be responsible for keeping accurate minutes of all meetings and shall make these available upon request to any member of the Parent Forum.

A member of the Parent Council failing to attend three consecutive meetings without reason/apologies may be deemed to have retired from the Parent Council.

## MEETINGS

Meetings of the Parent Council shall be held as required. At all meetings of the Parent Council a third of members, at least two of whom are office bearers, shall form quorum.

*Note: A quorum is only valid if all the Parent Council members have been informed of the meeting, and sent notice of the items of business, in advance.*

All Parent Council meetings shall be open and any member of the Parent Forum or wider community may attend although they will not have voting rights.

## FINANCE

The funds of the Parent Council shall be lodged in a bank, building society or other account in the name of the Parent Council. Cheques shall be drawn, or withdrawals made against the signatures of at least two named Parent Council members.

The Treasurer shall be responsible for keeping accurate records of the financial transactions of the Parent Council. The books shall be brought to balance two weeks before the AGM and the accounts shall be reviewed by an individual appointed at the previous AGM by the Parent Forum.

*Note: The individual does not have to be a qualified accountant, just someone who is comfortable working with figures, who is not a member of or related to a member of the Parent Council and whom everyone trusts.*

The Parent Council shall be responsible for ensuring that all property/money received by/for the Parent Forum/Council shall be applied for the aims of the Parent Council and that this expenditure is recorded in minutes and reported at the AGM.

#### CHANGES TO THE CONSTITUTION

Changes or additions must be made at an AGM or an EGM called for the purpose. The proposed change shall be specified in the notice calling the meeting and be approved by not less than two thirds of those present.

#### DISSOLUTION

If the Parent Council ceases to exist any remaining funds should be distributed for the benefit of the children at the school and/or local authority as necessary, providing the funds continue to be used for the advancement of education.

Updated November 2024

