

Nairn Academy Parent Council

SC008283



Receipts and payments accounts		
For the period from	Period start date	Period end date
	01/10/2024	30/09/2025

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					-	£ 1,411
Legacies					-	£ 12,848
Grants	509	1,480			1,989	
Receipts from fundraising activities	1,200				1,200	£ 509
Gross trading receipts					-	£ -
Income from investments other than land and buildings	3,549				3,549	£ 1,844
Rents from land & buildings					-	£ -
Gross receipts from other charitable activities (interest & easyfundraising)	731				731	
					-	£ -
A1 Sub total	5,989	1,480	-	-	7,469	£ 16,612
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	£ -
Proceeds from sale of investments					-	£ -
A2 Sub total	-	-	-	-	-	£ -
Total receipts	5,989	1,480	-	-	7,469	£ 16,612
A3 Payments						
Expenses for fundraising activities	551				551	£ 660
Gross trading payments					-	£ -
Investment management costs					-	£ -
Payments relating directly to charitable activities					-	£ -
Grants and donations	7,992	1,480			9,472	£ 25,909
Governance costs:					-	£ -
Audit / independent examination					-	£ 60
Preparation of annual accounts					-	
Legal costs	20				20	£ 20
Other	48				48	£ 48
					-	£ -
A3 Sub total	8,611	1,480	-	-	10,091	£ 26,697
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	£ -
Purchase of investments						£ 80,000
A4 Sub total	-	-	-	-	-	£ 80,000
Total payments	8,611	1,480	-	-	10,091	£ 106,697
Net receipts / (payments)	(2,622)	-	-	-	(2,622)	(90,085)
A5 Transfers to / (from) funds						
						£ -
Surplus / (deficit) for year	(2,622)	-	-	-	(2,622)	£ (90,085)

Section C Notes to the Accounts

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

As of 30 September 2025 the NAPC holds a relatively large amount in unrestricted funds, and a smaller amount in restricted funds due to a bequest which arrived in October 2023. This was agreed to be used as a purely discretionary hardship fund by the HT in order to protect the confidentiality of applicants to this fund. It is intended to be used to help pupils who would otherwise not be able to afford it to take part in educational trips and activities. This "hardship fund" has not been called upon again this year. The investment account with Charity Bank still holds the endowment received two years ago, and has taken out the interest earned to spend on its charitable objects. One of the accounts is designated specifically for the Friends of Nairn Academy (FONA) subscription lottery to ensure separation of the FONA subscriptions and prize fund from all other transactions. Cash holdings are minimal, typically under £100. All funds support the fundraising and grant-making purposes aimed at education and welfare improvements for all Nairn Academy Pupils.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Education and welfare of pupils	Nairn Academy	9	9,472
		Total		9,472

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
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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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 £
FONA subscriptions					-	
Ian Charles Fraser Bequest					-	
					-	
					-	
Total	-	-	-	-	-	-

reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland council Admin Grant	509		509	
Haventus Ardersier Fund		1,480	1,480	
			-	
			-	
Total	509	1,480	1,989	-

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 and easyfundraising	731				731	
					-	
					-	
					-	
					-	
					-	
Total	731	-	-	-	731	-

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

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
FONA						
Receipts						
Donations					-	
Legacies					-	
Grants	509				509	
Receipts from fundraising activities	1,200				1,200	
Gross trading receipts					-	
Income from investments other than land and buildings	3,549				3,549	
Rents from land & buildings					-	
Gross receipts from other charitable activities	731				731	
Sub total	5,989	-	-	-	5,989	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,989	-	-	-	5,989	-
Payments						
Expenses for fundraising activities	551				551	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	7,992				7,992	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	20				20	
Petty Cash	48				48	
Sub total	8,611	-	-	-	8,611	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	8,611	-	-	-	8,611	-
Net receipts / (payments)	(2,622)	-	-	-	(2,622)	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,622)	-	-	-	(2,622)	-

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
	Estate of the late Ian Charles Fraser	Haventus Ardersier Community Fund				
Receipts						
Donations					-	
Legacies		1,480			1,480	
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	-	1,480	-	-	1,480	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	1,480	-	-	1,480	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	-	1,480			1,480	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	1,480	-	-	1,480	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	1,480	-	-	1,480	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

This legacy fund from an old pupil of Nairn Academy arrived from his estate in Australia in Oct 2023. He expressed the wish that funds should be used to help pupils who could otherwise not afford it to take part in educational trips and activities. It was therefore agreed at PC meeting on xxx that we would transfer over £2000 of this money on an annual basis to the Head teacher to use as a discretionary fund to protect the anonymity and confidence of the people needing to ask for funding help. This hardship fund did not need to be topped up in the present financial year. The restricted funds stand at 10, 848