

Dingwall Primary School

Parents Association

Trustees Report and Unaudited
Financial Statements For the Year
Ended 30 September 2025

Charity number: SC000356

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|-----------------------------------|----------|
| 1. Trustees Annual Report | Page 1-4 |
| 2. Independent Examiners Report | Page 5-6 |
| 3. Receipts and Payments Accounts | Page 7-8 |

The following does not form part of the statutory financial statements:

- | | |
|---|--------|
| 4. Detailed Statement of Income and Expenditure | Page 9 |
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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	Oct	2024		30	Sep	2025

Reference and administration details

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

Dingwall Primary School Parents' Association

None

SC000356

Dingwall Primary School

Ross Avenue

Dingwall

Postcode IV15 9UU

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 Joe Wojtunik	Chair		
2 Laura Jane McFarlane	Secretary		
3 Iona Taylor	Treasurer		
4 Hannah Toohill	Social Media Manager		
5 Sara Jane Macaskill			
6 Jill Stewart			
7 Eilidh Mellon			
8 Laura Lawson			
9 Emma McAllister			
10 Lynsey Reid			
11 Tom Cox			
12 Isabella Blake			
13 Emily Gate			
14 Jenna Morrison			
15 Nicola MacKenzie			
16 Bella Munro			
17 Steven Masson			
18 Carina Deas			
19 Claire Chan			
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

Constitution

Trustee recruitment and appointment

Elected by parents attending the AGM

Objectives and activities

Charitable purposes

To promote the education, learning, and wellbeing of the pupils of Dingwall Primary School

Summary of the main activities in relation to these objects

The charity undertook a Halloween disco and helped run the school summer fair.

We worked alongside the school to prevent the removal of all principal teachers.

The Trustees have had regard to the guidance issued by the Charity Commission on the need to consider and report on public benefit as part of the running the Charity

Achievements and performance

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

Support was provided for the summer fair and a donation made to the MFR Cash for Kids fundraising in summer.

We provided funding for the P7 leaver hoodies and musical activities within the school.

The charity continued to meet regularly via a hybrid of Google Meet and in-person.

No other funds were spent at this time.

Financial review

Brief statement of the charity's policy on reserves

The Charity reserves are determined by the Trustees in order to ensure that requests for ongoing activities can be supported; and that larger projects can also be undertaken from time to time.

Details of any deficit

There was a deficit this year. The PTA focused their support on the school raising funds this year and donated directly to their fundraising efforts.

Donated facilities and services (if any)

The PTA provided help with removing old play equipment.

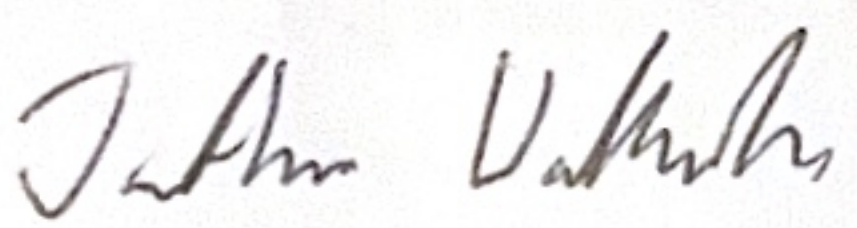
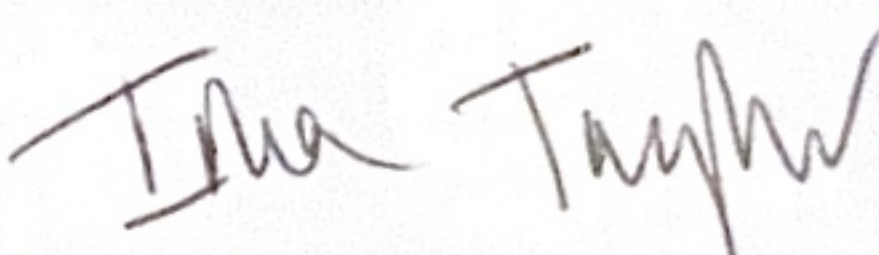
Other optional information

N/A

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Joe Wojtunik	Iona Taylor
Position (e.g. Chair)	Chair	Treasurer
Date	17/06/26	17-06-26.

		Independent examiner's report on the accounts v2								
Report to the trustees/members of		Dingwall Primary School Parents' Association								
Registered charity number		SC000356								
On the accounts of the charity for the period		Period start date					Period end date			
		Day	Month	Year		Day	Month	Year		
		01	Oct	2024	to	30	Sep	2025		
Set out on pages		(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. 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) 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.								
Independent examiner's statement		In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.								
Signed:		L MELLOW				Date:	17/06/2026			
Name:		LIANNE MELLOW FCCA								
Relevant professional qualification(s) or body (if any):		ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS								
Address:		28 BURNS CRESCENT								
		DINGWALL								
		IV15 9DE								

*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.

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



Dingwall Primary School Parents' Association SC000356

Receipts and payments accounts

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For the period from 01-Oct-24 To 30-Sep-25

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Discos	447	-	-	447	666
Xmas Fayre	-	-	-	-	2,337
Sports Day	-	-	-	-	67
Gala	-	-	-	-	722
Concerts	-	-	-	-	-
Other	799	-	-	799	1,111
		-	-	-	
		-	-	-	
Sub total (Gross income for AR)	1,246	-	-	1,246	4,904
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	1,246	-	-	1,246	4,904
A3 Payments					
Discos	153	-	-	153	308
Xmas Fayre	-	-	-	-	191
Sports Day	-	-	-	-	-
Gala	-	-	-	-	66
Concerts	-	-	-	-	-
Other	35	-	-	35	479
School equipment	1,903	-	-	1,903	1,374
School activities	1,000	-	-	1,000	466
		-	-	-	-
Sub total	3,091	-	-	3,091	2,883
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	3,091	-	-	3,091	2,883
Net of receipts/(payments)	- 1,845	-	-	- 1,845	2,021
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	9,284	-	-	9,284	7,262
Cash funds this year end	7,439	-	-	7,439	9,284

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank and in hand	7,439	-	-
		-	-	-
		-	-	-
	Total cash funds	7,439	-	-

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

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

Statement of Income and Expenditure for Year Ended 30 September 2024

	Discos	Xmas Fayre	Sports Day	Summer Fayre	Concert	Other	2025 Total	2024 Total	2023 Total	2022 Total
Income From Fundraising	447.28	-	-	-	-	798.98				
Less Floats										
Net Income	447.28	-	-	-	-	798.98	1,246.26	4,904.47	4,973.24	5,842.01
Expenditure on Fundraising	152.57	-	-	-	-	35.25				
Less Floats										
Net Expenditure	152.57	-	-	-	-	35.25	187.82	1,043.05	892.85	113.49
Net Income From Fundraising	294.71	-	-	-	-	763.73	1,058.44	3,861.42	4,080.39	5,728.52
Donations to School:										
School equipment							2,903.16	1,840.31	13,429.25	750.87
School activities										
Total Donations							2,903.16	1,840.31	13,429.25	750.87
Net Surplus (Deficit) for the Year to Reserves							- 1,844.72	2,021.11	- 9,348.86	4,977.65

Event	Income	Expenditure	Net Income
Discos	447.28	152.57	294.71
Xmas Fayre	-	-	-
Sports Day	-	-	-
Summer Fayre	-	-	-
Concert	-	-	-
Other	798.98	35.25	763.73
Total	1,246.26	187.82	1,058.44

Donations			
School Pantomime donation			-
Xmas partys & Santa books		71.00	- 71.00
Leaver Hoodies		690.00	- 690.00
MFR Cash for kids		1,000.00	- 1,000.00
Others		1,142.16	- 1,142.16
Total		2,903.16	- 2,903.16

Net Surplus (Deficit) for the Year to Reserves - 1,844.72

SUMMARY	Income	Expenditure	Net Income	Donations	Surplus/(Def)	Closing Bal
Up to 30/09/2025	1,246.26	187.82	1,058.44	2,903.16	- 1,844.72	7,438.81
Up to 30/09/2024	4,904.47	1,043.05	3,861.42	1,840.31	2,021.11	9,283.53
Up to 30/09/2023	4,973.24	892.85	4,080.39	13,429.25	- 9,348.86	7,262.42
Up to 30/09/2022	5,842.01	113.49	5,728.52	750.87	4,977.65	16,611.28
Up to 30/09/2021	303.30	79.14	224.16	1,428.12	- 1,203.96	11,633.63
Up to 30/09/2020	5,156.53	417.68	4,738.85	1,100.00	3,638.85	12,837.59
Up to 30/09/2019	5,009.17	538.57	4,470.60	2,000.00	2,470.60	9,198.74
Up to 30/09/2018	6,130.05	437.93	5,692.12	2,020.00	3,672.12	6,728.14
Up to 30/09/2017	2,380.83	825.81	1,555.02	5,691.20	- 4,136.18	3,056.02
Up to 30/09/2016	7,422.39	3,723.98	3,698.41	755.20	2,943.21	7,192.20
Up to 30/09/2015	4,034.93	1,345.39	2,689.54	9,870.00	- 7,180.46	4,248.99
Up to 30/09/2014	7,537.09	2,809.74	4,727.35	2,346.90	2,380.45	11,429.45
Up to 30/09/2013	9,614.01	2,549.54	7,064.47	4,300.16	2,764.31	9,049.00
Up to 30/09/2012	7,295.95	2,738.97	4,556.98	4,992.18	- 435.20	6,284.69