

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2025
for
Langlands School Parent Council

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Langlands School Parent Council

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for the Year Ended 31st March 2025**

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Langlands School Parent Council

Report of the Trustees
for the Year Ended 31st March 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC040743

Principal address

North West Community Campus
Alloway Road
Dumfries
DUMFRIESSHIRE
DG2 9DF

Trustees

K Altug
Ms K Pickthall
Ms R Taylor
Ms E Lower

Independent Examiner

Gerald McGill C.A.
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms K Pickthall - Trustee

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

I report on the accounts for the year ended 31st March 2025 set out on pages three to seven.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



Gerald McGill C.A.
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: 8/10/26

Langlands School Parent Council

Statement of Financial Activities
for the Year Ended 31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	2,125
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON					
Charitable activities					
Other Resources Expended		5,718	-	5,718	12,429
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		(5,718)	-	(5,718)	(10,304)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,021	732	11,753	22,057
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>5,303</u>	<u>732</u>	<u>6,035</u>	<u>11,753</u>

The notes form part of these financial statements

Langlands School Parent Council

Balance Sheet
31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		5,303	732	6,035	11,753
NET CURRENT ASSETS		<u>5,303</u>	<u>732</u>	<u>6,035</u>	<u>11,753</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,303	732	6,035	11,753
NET ASSETS		<u>5,303</u>	<u>732</u>	<u>6,035</u>	<u>11,753</u>
FUNDS	4				
Unrestricted funds				5,303	11,021
Restricted funds				732	732
TOTAL FUNDS				<u>6,035</u>	<u>11,753</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
K Pickthall - Trustee

Langlands School Parent Council

Notes to the Financial Statements
for the Year Ended 31st March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,125	-	2,125
EXPENDITURE ON			
Charitable activities			
Other Resources Expended	12,429	-	12,429
NET INCOME/(EXPENDITURE)	(10,304)	-	(10,304)
RECONCILIATION OF FUNDS			
Total funds brought forward	21,325	732	22,057

Langlands School Parent Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>11,021</u>	<u>732</u>	<u>11,753</u>

4. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	11,021	(5,718)	5,303
Restricted funds			
General Restricted	732	-	732
TOTAL FUNDS	<u>11,753</u>	<u>(5,718)</u>	<u>6,035</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(5,718)	(5,718)
TOTAL FUNDS	<u>-</u>	<u>(5,718)</u>	<u>(5,718)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	21,325	(10,304)	11,021
Restricted funds			
General Restricted	732	-	732
TOTAL FUNDS	<u>22,057</u>	<u>(10,304)</u>	<u>11,753</u>

Langlands School Parent Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

4. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,125	(12,429)	(10,304)
TOTAL FUNDS	<u>2,125</u>	<u>(12,429)</u>	<u>(10,304)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	21,325	(16,022)	5,303
Restricted funds			
General Restricted	732	-	732
TOTAL FUNDS	<u>22,057</u>	<u>(16,022)</u>	<u>6,035</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,125	(18,147)	(16,022)
TOTAL FUNDS	<u>2,125</u>	<u>(18,147)</u>	<u>(16,022)</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

Langlands School Parent Council

Detailed Statement of Financial Activities
for the Year Ended 31st March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	2,125
	<hr/>	<hr/>
Total incoming resources	-	2,125
 EXPENDITURE		
Charitable activities		
Insurance	1,568	1,382
Website Fees	330	1,224
Sundries	59	400
Motor & Travel	2,007	2,601
Equipment Maintenance	560	856
IPads Purchased	1,194	3,796
Cargo Bike Purchased	-	2,170
	<hr/>	<hr/>
	5,718	12,429
	<hr/>	<hr/>
Total resources expended	5,718	12,429
	<hr/>	<hr/>
Net expenditure	<u>(5,718)</u>	<u>(10,304)</u>