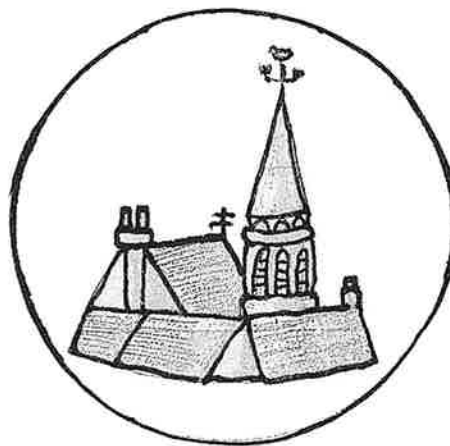


**CROMARTY PRIMARY SCHOOL
PARENT COUNCIL TRUSTEES'
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

REGISTERED CHARITY NUMBER: SC040438



**CROMARTY
PRIMARY SCHOOL**

Parent Council
Braehead, Cromarty, IV11 8XR
Cromarty.Primary@highlandpc.co.uk

Treasurer:
Bernadett Mucsi

**CROMARTY PRIMARY SCHOOL
PARENT COUNCIL TRUSTEES'
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

<u>CONTENTS</u>	<u>PAGE</u>
Officers & Professional Advisors	2
Trustees' Report	3
Independent Examiner's Report	4
Statement of Receipts & Payments	5
Statement of Balances	6
Notes to the Accounts	7

**CROMARTY PRIMARY SCHOOL
PARENT COUNCIL TRUSTEES'
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

TRUSTEES

Carsten Flieger
Sarah Elizabeth Hooper
Bernadett Mucsi
Kari Magee

PRINCIPAL CONTACT ADDRESS

Cromarty Primary School
Braehead
Cromarty
Ross-Shire
IV11 8XR

INDEPENDENT EXAMINER

Margi Campbell LLB CA ATT CTA
Accountant
6 Bank Street
Cromarty
Ross-Shire
IV11 8UY

REGISTERED CHARITY NUMBER SC040438

Cromarty Primary School Parent Council

Trustees' Report for the period ended 31 December 2025

The trustees are pleased to present our reports and accounts for Cromarty Primary School Parent Council for the period 31 December 2025.

Organisation

The charity was registered on 27 April 2009. It is registered as a charity with OSCR, is constituted as an unincorporated charity, and is governed by a constitution. Any person, nominated individual or body who/which wishes to become a charity trustee must sign a written application for a charity trusteeship. The application will then be considered by the board at its next board meeting. The Board may, at its discretion, refuse to admit any person or nominated individual to charity trusteeship.

Objects of the charity

The objects of the charity are

- A) To promote partnership between the school, its pupils, and all its parents;
- B) To promote and engage in activities which support education and welfare of the pupils, including fundraising;
- C) To identify and represent the views of the parents on the education provided by the school, as well as other matters affecting the education and welfare of the pupils.

Principal activities of the charity

The majority of the income received by the Cromarty Primary School Parent Council came from grants (Middleton Trust, Highland Council) and fundraising at community events. The majority of the expenditure was spent on gifts and equipment for students who were leaving.

Finances

A cash surplus of £1551.53 was recorded during the year. This was due to grant funding and will be used for charitable activities in 2026 and beyond.

Approval

This report was approved by the board of trustees on 31st March 2026 and signed on its behalf.

Bernadett Mucsi
Treasurer and Trustee



Cromarty Primary School Parent Council

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

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 5 and 6.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

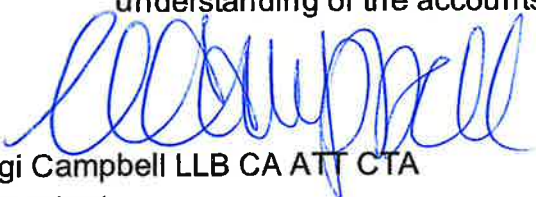
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. I also include consideration of any unusual items or disclosures in the accounts and seek explanations from the trustees concerning any such matters. The procedures undertaken do not provide all of 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 a 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 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Margi Campbell LLB CA ATT CTA
Accountant
6 Bank Street
Cromarty
Ross-Shire
IV11 8UY

Cromarty Primary School Parent Council

Statement of Receipts and Payments for the year ended 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Receipts				
Trust Income	-	-	-	-
Fundraising Events	286.34	-	286.34	1048.00
Donations and Grants	3750.77	-	3750.77	1000.00
Interest	70.60	-	70.60	68.82
Total Receipts	4107.71		4107.71	2116.82
Payments				
Cost of Fundraising	410.35	-	410.35	-
Charitable Activities	2143.93	-	2143.93	100
Independent Examination Fee	-	-	-	-
AGM Cost	-	-	-	-
Total Resources Expended	2556.18	-	2556.18	100
Surplus/(Deficit) for Year	1551.53	-	1551.53	2016.82

Cromarty Primary School Parent Council

Statement of Balances as at 31 December 2025

	31/12/2025 £	31/12/2024 £
Cash Funds		
Balance at start (Bank and Cash)	3771.94	1755.12
Surplus/(deficit) for the year	1551.53	2016.82
Total Cash Funds	5323.47	3771.94
Liabilities	-	-
Independent Examination Fee	-	-

Approval

This report was approved by the Board of Trustees on 31st March 2026 and signed on its behalf.


Bernadett Mucsi
Treasurer and Trustee

Cromarty Primary School Parent Council

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies

The financial statements have been prepared in accordance with the provisions of the Statement of Recommended Practice for Charities. The principal policies which have been used are:

- a) Basis of preparation - The financial statements are prepared under the receipts and payment basis;
- b) Income - Income represents funds received from voluntary income from donations and fundraising events;
- c) Allocation of Expenditure - Charitable activities represent the cost incurred in running and upkeep of the charity;
- d) Asset capitalisation - Items of equipment costing in excess of £100 for permanent use by the charity are capitalised in the balance sheet and appreciation is applied at a straight-line rate of 25% on cost.
- e) Restricted funds - Monies given for specific expenditure as shown as restricted funds.

2. Restricted Funds

	£
Balance at start of the year	1000
Movement in year	-
Balance at 31 December 2025	1000

The restricted funds are held for pre-school and after-school provision and are held on behalf of the community.

3. Payments to Trustees

No remuneration or expenses have been paid to the Trustees