APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	04	10	2025	To	03	10	2026

Reference and administration details

Charity name	Kingussie High School Parent Council
Other names charity is known by	
Registered charity number	**SC045172**
Charity's principal address	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	Ronald John MaPherson	Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

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 is the Kingussie Bikeathon. We are looking at other fundraising ideas to raise funds for the school.

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)	L Warden	Brenda Paul
Full name(s)	Lynne Warden	Brenda Paul
Position (e.g. Chair)	Chair	Treasurer
Date	9/11/26	9/11/26

APPENDIX 2

Enter charity name below

Enter SC No. below

Kingussie High School Parent Council

SC045172

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	04	10	2025		03	10	2026

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 £
A1 Receipts						
Donations					-	885
Legacies					-	-
Grants	665				665	707
Receipts from fundraising activities	4,863				4,863	8,059
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	5,528	-	-	-	5,528	9,652
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	5,528	-	-	-	5,528	9,652
A3 Payments						
Expenses for fundraising activities	2,080				2,080	1,452
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,462				3,462	10,986
Grants and donations	500				500	989
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	6,042	-	-	-	6,042	13,427
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,042	-	-	-	6,042	13,427
Net receipts / (payments)	(514)	-	-	-	(514)	(3,775)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(514)	-	-	-	(514)	(3,775)

APPENDIX 2

Kingussie High School Parent Council

SC045172

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	9,858				9,858	13,638
	Surplus / (deficit) shown on receipts and payments account	(514)				(514)	(3,775)
	Cash and bank balances at end of year	9,345	-	-	-	9,345	9,863
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

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

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Kingussie High School Parent Council SC045172

Section C Notes to the Accounts

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

The funds are raised and are for the benefit of Kingussie High School Pupils.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Highland Council Grants			340
Highland Council Grants			326
		Total	665

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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

During this period we were successful in fund raising, and agreed to support initiatives, which were settled in the next accounting year

Kingussie High School Parent Council SC045172

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 closure transfer					-	885
Total	-	-	-	-	-	885
	-	-	-	-	-	-

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	340		340	389
Highland Council Grant - Parent Council	326		326	318
			-	
			-	
Total	665	-	665	707
	-	-	-	-

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

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 £
Equipment	3,405				3,405	10,986
Fees	57				57	-
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	3,462	-	-	-	3,462	10,986
	-	-	-	-	-	-

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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
Receipts						
Donations						885
Legacies						-
Grants	665				665	707
Receipts from fundraising activities	4,863				4,863	8,059
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total	5,528	-	-	-	5,528	9,652
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,528	-	-	-	5,528	9,652
Payments						
Expenses for fundraising activities	2,080				2,080	1,429
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,405				3,405	11,009
Grants and donations	500				500	989
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs	57				57	-
					-	-
					-	-
Sub total	6,042	-	-	-	6,042	13,427
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	6,042	-	-	-	6,042	13,427
Net receipts / (payments)	(514)	-	-	-	(514)	(3,775)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(514)	-	-	-	(514)	(3,775)

Nature and purpose of funds

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

Kingussie High School Parent Council SC045172

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
Receipts						
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
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					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of
Charity name
Kingussie High School Parent Council

Registered charity number
SC045172

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
04	10	2025	**to**	03	10	2026

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 (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 McGibbon **Date:** 11/11/26

Name: Cherie McGibbon

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

Address: 26 Cairnview Rd
Aviemore
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.
** OSCR will accept digital or typed signatures

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

Summary of unaudited accounts for AGM								
KINGUSSIE HIGH SCHOOL PARENT COUNCIL								
Financial statement as at								
4 October 2025 - 3 October 2026	**Balance 4/10/25**	**£9,862.73**						
Income								
PC Fundraising	£ -							
Donations	£ -							
Grants	£ 665.24							
Bikethon	£ 4,863.20							
Gift Aid								
		£ 5,528.44						
Expenses								
Fundraising Expenses	£ 2,080.31							
Equipment	£ 3,404.70							
Projects								
Fees	£ 56.99							
Other	£ 500.00							
		£ 6,042.00						
Income less expenditure		-£ 513.56						
Opening balance in fundraising account	£9,858.48							
Plus Income	£ 5,528.44							
Less Expenses	£ 6,042.00							
Balance	£ 9,344.92							
Balance in fundraising account 03/10/26		£9,344.92	These are the only cells you need to update, Income and Expenditure goes in the tabs					
		£ -						
less unpresented cheques		£ -						
plus unpresented income		£ -						
			Check					
		£ 9,344.92	£ -					

EXPENSES									
Cheque	Date	Detail	Fundraising Expenses	Equipment	Projects	Fees	Other	TOTAL	
	20/10/2025	Service Charges				£ 4.25		£ 4.25	
	22/10/2025	Payment to school equipment - Art department		£ 907.55				£ 907.55	
	22/10/2025	Payment to school for equipment - School App		£ 720.00				£ 720.00	
	10/11/2025	Payment to school for training - Barista training		£ 390.00				£ 390.00	
	10/11/2025	Payment to school for equip ment - Art Departmnet		£ 51.85				£ 51.85	
	17/11/2025	Service Charges				£ 4.25		£ 4.25	
	19/11/2025	Payment to school - Shao Haos perfromance		£ 202.80				£ 202.80	
	09/12/2025	Payment to school - Music Department - Piano tuning		£ 450.00				£ 450.00	
	06/12/2025	Service Charges				£ 4.25		£ 4.25	
	19/01/2026	Service Charges				£ 4.25		£ 4.25	
	10/02/2026	Payment to school - wheelchair grant		£ 318.00				£ 318.00	
	17/02/2026	Service Charges				£ 4.25		£ 4.25	
	17/03/2026	Service Charges				£ 4.25		£ 4.25	
	17/04/2026	Service Charges				£ 4.25		£ 4.25	
	14/05/2026	Wooden Branding Iron - Bikeathon	£ 133.98					£ 133.98	
	18/05/2026	Service Charges				£ 4.25		£ 4.25	
	15/06/2026	Nixam Yearbooks for S6 students		£ 364.50				£ 364.50	
	15/06/2026	Loch Insh Watersports - Students end of year activities					£500.00	£ 500.00	
	16/06/2026	Charages for card machine				£ 4.25		£ 4.25	
	17/06/2026	Expenses for Bikeathon	£ 83.06					£ 83.06	
	26/06/2026	Meta Adds for Bikeatheon (Mark Tait)	£ 29.94					£ 29.94	
	30/06/2026	Expenses for Bikeathon	£ 56.32					£ 56.32	
	01/07/2026	Hire of Toilets for Bikeathon	£ 345.00					£ 345.00	
	06/07/2026	Hire of Spoothie Machine for Bikeathon	£ 22.00					£ 22.00	
	14/07/2026	Numbers for the Bikes - Bikeathon	£ 76.77					£ 76.77	
	20/07/2026	Service Charges				£ 4.25		£ 4.25	
	29/07/2026	FLS Permit for Bikeathon	£110.00					£ 110.00	
	07/08/2026	Mikesline Donation	£ 531.62					£ 531.62	
	07/08/2026	Cardiac Risk	£ 531.62					£ 531.62	
	17/08/2026	Service Charges				£ 14.49		£ 14.49	
	10/09/2026	Venison Sausages	£ 60.00					£ 60.00	
	10/09/2026	Speyside Donation Radio Donation	£ 100.00					£ 100.00	
	17/09/2026	Service Charges				£ 4.25		£ 4.25	
			£ 2,080.31	£ 3,404.70	£ -	£ 56.99	£ 500.00	£ 6,042.00	

								£ -	

INCOME									
Pay in ref	Date	Detail	PC fundraising	Donations	Grant	Bikeathon	Gift Aid	TOTAL	
	16/02/2026	Highland Council -Parent Council Funding			£339.74			£ 339.74	
	08/05/2026	Grant receive from KCDC Hydro for Bikeathon				£ 600.00		£ 600.00	
	25/06/2026	Income from Bikeathon - Eventbright				£ 1,525.00		£ 1,525.00	
	29/06/2026	Income from Bikeathon on the day (cash)				£ 558.00		£ 558.00	
	29/06/2026	Bike Jumble Sale (cash)				£ 177.00		£ 177.00	
	29/06/2026	Raffle - Bikeathon (cash) (£24.95 card)				£ 108.00		£ 108.00	
	29/06/2026	Bacon rolls - Bikeathon (cash £204.00) (£20.00 card)				£ 224.00		£ 224.00	
	29/06/2026	Donation boxes/cake money (cash)				*£ 299.25*		£ 299.25	
	01/07/2026	Card Sales from Bikeathon				£ 1,166.95		£ 1,166.95	
	22/07/2026	Income from Jumble Sale (card)				£ 80.00		£ 80.00	
	22/07/2026	Income from Jumble Sale (card)				£ 50.00		£ 50.00	
	14/09/2026	G's Pizza donation				£ 75.00		£ 75.00	
	15/09/2026	Highland Council -Parent Council Funding			£325.50			£ 325.50	
								£ -	
								£ -	
								£ -	
								£ -	
								£ -	
								£ -	
								£ -	
								£ -	
								£ -	
								£ -	
								£ -	
								£ -	
			£ -	£ -	£ 665.24	£ 4,863.20	£ -	£ 5,528.44	

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 2025