

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed**:

Name:

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

Address:

Independent examiner's report on the accounts

v2

Charity name

Insch School Parent Teacher Association

SC 030381

Period start date

Day

Month

Year

01

09

2024

to

Period end date

Day

Month

Year

31

08

2025

(remember to include the page numbers of additional sheets)

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.

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.

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.

Date:

30/07/2026

R Hutchison
RODERICK HUTCHISON

FELLOW OF ASSOCIATION OF CHARTERED (CERTIFIED) ACCOUNTANTS

GREENHALL FARM
INSCH
AB52 6TF

*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.

TREASURER'S REPORT SEPTEMBER 2025

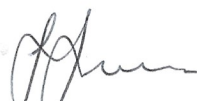
	2024/25	2023/24	
Balance at Bank as at 1st September 2024	£ 11,891.30	£ 9,933.12	
Income			
School UV Discos	£ 461.92	£ 709.49	Income for 24/25 is up £4612.90 on last years income. Noticeable differences are - £2235.50 increase for Xmas Fayre in comparison to Xmas Show / £959 new income from Rainbow Run / £2450 in donations and grants with a few drops on income - UV Disco, Xmas Cards, RagBag
Beetle drive	£ 641.23	£ 641.41	
Sports Day Tuck Shop	£ 276.50	£ 262.90	
Strawberry Fayre Book Stall	£ 200.15	£ 113.21	
Christmas Fayre	£ 3,530.80	£ 1,295.30	
Christmas Card Project	£ 440.80	£ 596.01	Additional £1730 income from Rainbow Run not showing in accounts for this year as received after 31st Aug
School Photos (Pixel 8)	£ 995.44	£ 832.29	
Parentkind	£ 270.74	£ 92.92	
P&J Fundraiser	£ 100.00	£ 100.00	
Rainbow Run	£ 950.15		
Nathans Waste - Rag Bag Recycling	£ 296.30	£ 513.60	
PG Funding - Aberdeenshire Council	£ 333.90	£ 333.90	
Playground Donations (Glens / Coop / Fotheringham)	£ 2,450.00	£ 900.00	
Nettags Commission	£ 56.00		
	£ 11,003.93	£ 6,391.03	

Expenditure	2024/25	2023/24	
Accountant Fee for Annual Review	£ 72.00	£ 72.00	
Emotion Works - Cogs for School	£ 480.00	£ -	
Nursery Books	£ 30.00	£ 43.00	
PTA Storage Boxes	£ 76.76	£ -	
Class Christmas Party Supplies	£ 221.38	£ 216.12	
Leaving Gift for Mrs Conner	£ 99.50	£ 50.80	
White Rose Education - Subscription	£ 421.20	£ -	
Fencing and Security Doors Contribution	£ 3,000.00	£ -	
Railway Children - Theatre Production	£ 650.00	£ 699.00	
Playground Equipment	£ 932.10	£ -	
Miscellaneous	£ 122.28	£ -	Miscellaneous consists of Waspinator, Lottery Licence and new Sumup Machine
P1 Resources	£ 497.97	£ 149.00	
2024/25 P1 Bertie Bears	£ 258.00	£ 258.00	
Little Miss Whippy Van for Students	£ 528.00	£ 516.00	
Kierans Legacy Donation	£ 1,270.00	£ -	Last year's expenditure was £2003.92 - additional large costs - £3660 Fencing / £932 Playground Equip / £1000 Kierans Legacy Donation
2023/24 P7 Yearbooks	£ 828.43	£ -	
	£ 9,285.62	£ 2,003.92	

Excess of Income over Expenditure	£ 1,718.31
Sub-Total (Balance at Bank as at 1st Sept 2024)	£ 11,891.30
Less Un-presented Cheques	£ -
Add Un-deposited Cash	£ -
Balance of Account as at 31st August 2025	£ 13,609.61

You will see as per the spreadsheet, our income over expenditure is £1718.31
At year end we have £13,609.61 in the bank.

All accounts are up to date and are available to be validated and checked for accuracy.

Signed :  J. JAMIESON
TREASURER

Signed :  L. HARRISON
CHAIR

Insch Primary PTA - Income/Expenditure 2024/25

	Misc	Xmas Fair	Neon Disco	Beetle drive	Sports Day	Straw Fayre	Rag Waste	Rainbow Run	TOTAL
Income	£ 4,646.88 /	£ 4,752.49 /	£ 1,184.10	£ 791.23 /	£ 306.04	£ 330.15	£ 296.30	£ 2,600.00 /	£ 14,907.19
Exps	£ 9,285.62 /	£ 1,221.69 /	£ 722.18	£ 150.00 /	£ 29.54	£ 130.00		£ 1,649.85 /	£ 13,188.88
Profit	-£ 4,638.74	£ 3,530.80	£ 461.92	£ 641.23	£ 276.50	£ 200.15	£ 296.30	£ 950.15	£ 1,718.31

Date	Type	Description	Spent
12/09/24		Leaving Gift for Mrs. Conner	£99.50
27/09/24		2023/24 P7 Yearbooks	£626.43
30/10/2024		Gardner & Partners Independent Examination	£72.00
18/11/2024		L Johnson - Xmas Part Selection Boxes	£108.00
19/11/2024		White Rose Education Subscription	£421.20
25/11/2024		ACC - Fencing & Security Doors (cont)	£3,000.00
16/12/2024		Xmas Party Lollies	£113.38
23/12/2024		Insch School Fund - Nursery Books	£30.00
23/12/2024		Insch School Fund - Playground Equipment Reimbursement	£117.51
23/12/2024		Aberdeenshire Council - Playground Equipment Reimbursement	£814.59
20/01/2024		Diana Bruce - Lottery License Payment Refund	£20.00
24/01/2024		Lindsey Johnson - SumUp Card Reader Purchase	£82.80
21/02/2025		Emotion Works - Cogs for School	£480.00
21/02/2025		Lindsey Johnson - PTA Cupboard Storage Boxes	£41.86
03/03/2025		Kierans Legacy	£1,270.00
17/03/2025		Lindsey Johnson	£34.90
17/03/2025		Reimbursement for School Bears	£258.00
24/04/2025		Vicki Grant - Waspinator	£19.48
09/06/2025		Insch School Fund - P1 Resources	£99.94
09/06/2025		Aberdeenshire Council - P1 Resources	£398.03
09/06/2025		Aberdeenshire Council - Railway Children Show	£650.00
30/06/2025		Little Miss Whippy - End of Term	£528.00

Expenses£9,285.62

12/12/2024		Aberdeenshire Council Yearly Funding	£333.90
19/02/2025		AlphaGraphics Xmas Card Project	£440.80
19/02/2025		pixel8 School Photos Commission	£955.52
06/03/2025		Parentkind Cashpot	£270.74
17/03/2025		Alexa Fotheringham - Playground	£100.00
23/04/2025		Glens of Foudland Grant	£2,100.00
23/04/2025		Coop Donation	£250.00
23/04/2025		Nametags Commission	£56.00
10/06/2025		Pounds for Primaries	£100.00
27/07/2025		School Photo Commission	£39.92

Income£4,646.88

CHRISTMAS FAIR - 7 DECEMBER 2024		
Income		
Tickets Purchased for Stalls and Food in Cash		£ 3,408.10
Tickets Purchased for Stalls and Food by Card		£ 1,248.66
		£ 4,656.76
Expenditure		
Supplies (see below)	£	825.96
Cash Float	£	300.00
	£	1,125.96
Earnings from Christmas Fair (Income less Expenditure)		£ 3,530.80

Supplies

Date	Buyer	What Purchased	Price
06/12/2024	Jenny Chalmers	Prizes	£46.81
03/12/2024	Jenny Chalmers	Prizes and Hot Chocolate	£87.25
05/12/2024	Lorna Hutchison	Prizes and Barbecue	£20.96
29/11/2024	Laura Couper	Barbecue, Prizes, Tea Room	£117.09
16/11/2024	Laura Couper	Prizes, Game Stall, Face Painting	£96.67
17/11/2024	Laura Couper	Hot Chocolate	£18.99
19/11/2024	Laura Couper	Tattoos, Decorations	£46.24
18/11/2024	Laura Couper	Face Painting, Prizes	£93.93
23/11/2024	Lindsey Johnson	Tickets	£26.97
22/11/2024	Laura Couper	Tattoos, Decorations	£27.75
27/11/2024	Laura Couper	Hot Chocolate, Barbecue, Raffle Tickets	£93.93
01/12/2024	Laura Couper	Face Painting, Tea Room	£33.32
04/12/2024	Kerry's Katering	Bacon for Barbecue - refund from Sophie MacDonald	£79.52
05/12/2024	Laura Couper	Barbecue	£9.00
05/12/2024	Lindsey Johnson	Barbecue	£55.10
14/01/2025	L Hutchison	Refund for crisps and bacon kept	-£27.57

Cash Received

	Number	Amount
£20 notes	93	£1860.00
£10 notes	113	£1130.00
£5 notes	18	£90.00
£2 coins	10	£20.00
£1 coins	272	£272.00
50p coins	51	£25.50
20p coins	46	£9.20
10p coins	12	£1.20
5p coins	3	£0.15
2p coins	2	£0.04
1p coins	1	£0.01

NEON DISCO - 8 NOVEMBER 2024		
273 tickets sold at £3/ticket (-1 Euro and 1 old Pound)		£817.00
Cash kept back for tuck shop float	£84.70	
Income		
Ticket Sales		£ 817.00
Tuck Shop		£ 367.10
		£ 1,184.10
Expenditure		
Face paint, tattoos, glow sticks	£ 113.37	
Tuck-shop food and drink	£ 303.53	
Community Centre hire	£ 65.28	
DJ hire	£ 240.00	
	£ 722.18	
Earnings from Neon Disco (Income less Expenditure)		£ 461.92

DEP001

DEP002

DEP002

REC005

REC003 + REC004

REC006

BEETLEDRIIVE 07/03/25		
Income		
Ticket Sales		£ 391.10
less Ticketsource Fees		-£ 28.60
Sumup Income		£ 10.00
less Sumup Fees		-£ 0.17
Banked Cash		£ 418.90
		<u>£ 791.23</u>
Expenditure		
Less Float	£ 150.00	
	£ 150.00	
Earnings from Beetledrive (Income less Expenditure)		<u>£ 641.23</u>

RAINBOW RUN				
Income			Aug	Sept
Online Registration		£ 2,416.00	£ 2,400.00	£ 16.00
Jiliby Joinery Donation		£ 200.00	£ 200.00	
McWilliam Lippe Donation		£ 500.00		£ 500.00
Banking		£ 1,130.00		£ 1,130.00
Additional Donations		£ 50.00		£ 50.00
		£ 4,296.00	£ 2,600.00	£ 1,696.00
Expenditure				
Laura Couper - Expenses	£ 247.63		£ 247.63	
Laura Couper - Expenses	£ 729.00		£ 729.00	
Laura Couper - Expenses	£ 64.28		£ 64.28	
S Moir - Tuck Shop Supplies	£ 129.47		£ 258.74	-£ 129.47
Floats	£ 350.00		£ 350.00	
PA System	£ 150.00	approx		£ 150.00
	£ 1,670.38		£ 1,649.65	£ 20.53
Earnings from Rainbow Run (Income less Expenditure)		£ 2,625.62		