

## **Independent Examiner's report**

**For the Year Ended 31 August 2023**

### **Independent Examiner's Report to the Trustees of the Ashley Road Primary School Parent Teacher Association (registered Charity Number SC035043)**

I report on the financial statements of the charity for the year ended 31 August 2023, which are set out on pages 2 to 7.

#### **Respective Responsibilities of the Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in the 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 requirements of Regulations 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 test whether particular matters have come to my attention.

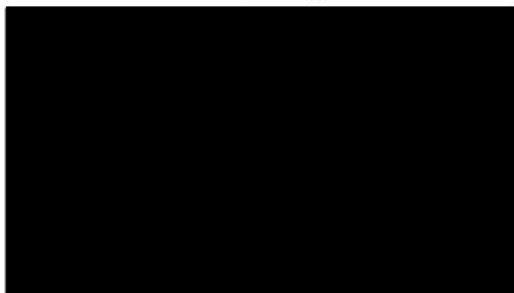
#### **Basis of the Independent Examiner's Statement**

My examination is carried out in accordance with the Regulations 1`1 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. It also includes consideration of any unusual items or disclosures in the accounts and seeks expatiation 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 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:
  - a. To keep accounting records in accordance with section (44)(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - b. 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.



# Ashley Road Primary School Parent Teacher Association

Registered Scottish Charity No. SC035043

## Receipt and Payment accounts

Period start date: 01 September 2022

Period end date: 31 August 2023

Section A. Statement of receipts and payments	Unrestricted funds	Previous Year
Receipts	To nearest £	To nearest £
Donations	2,123	481
Receipts from fundraising activities	26,170	18,066
Gross trading receipts	7,743	4,981
<b>Total receipts</b>	<b>36,035</b>	<b>23,528</b>
<b>Payments</b>		
Expenses for fundraising activities	9,454	5,778
Gross trading payments	5,585	4,363
Payments relating directly to charitable activities		
Grants and donations	20,329	5,000
<b>Total payments</b>	<b>35,368</b>	<b>15,141</b>
<b>Surplus/(Deficit)</b>	<b>667</b>	<b>8,387</b>

Section B. Statement of balances		
Cash and bank balances at start of year	50,843	42,456
Adjustment to opening balance	(305)	
Surplus/(Deficit) shown on receipts and payments accounts	667	(4,198)
<b>Cash and bank balances at end of year</b>	<b>51,205</b>	<b>38,258</b>

## Signed on behalf of all the trustees

Sign and print name

Date of approval

26/11/2023

27/11/2023

## Section C. Notes to the Accounts

Adjustments: £200 payment for prior year activities late cash cheque  
£82 cash coinage held at treasurer paid to account not listed in activities  
£23 coinage held by treasurer

## Trustee remuneration

All the trustees are volunteers, thus no remuneration was made.



**Treasurer's Report at:****31 August 2023***All in British Pounds, £***Breakdown/ Analysis of the accounts**

<b>Fund Raising/General Transactions</b>	<b>2022/2023</b>			<b>% Profit</b>	<b>2021/2022</b>	<b>2022/2023 vs</b>
	Receipts	Payments	Profit/(Loss)		<i>Previous School Year</i> Profit/(Loss)	<b>2021/2022</b> Year on Year Comparison
Christmas Cards	2,808	2,280	528	3.2%	576	-8%
Xmas Fair/ Xmas Raffle	0	58	(58)	-0.3%	581	-110%
End of Term Ice cream*	0	0	0	0.0%	(329)	29%
Summer Fair 2023	12,185	4,363	7,822	46.8%	9,675	-19%
School Disco	1,918	795	1,123	6.7%	0	N/A
Summer Fair Raffle	674.28		674	4.0%	1,373	-51%
Christmas Fair	8,585	1958.61	6,626	39.6%	0	N/A
<b>Total Fund Raising activities for the year</b>	<b>26,170</b>	<b>9,454</b>	<b>16,716</b>		<b>11,876</b>	<b>41%</b>

<b>Donations</b>	Receipts	Payments	Profit/(Loss)		Profit/(Loss)	Year on Year Comparison
Cash donations	1,500	0	1,500		256	485%
Digital Fund Raising	623	0	623		225	177%
<b>Total Donations for the year</b>	<b>2,123</b>	<b>0</b>	<b>2,123</b>		<b>481</b>	<b>341%</b>

<b>Trading</b>	Receipts	Payments	Profit/(Loss)		Profit/(Loss)	Year on Year Comparison
Uniform Sales	7,743	5,585	2,157		619	249%
<b>Total Trading amounts for the year</b>	<b>7,743</b>	<b>5,585</b>	<b>2,157</b>		<b>619</b>	<b>249%</b>

<b>Total Operating amounts</b>	<b>36,035</b>	<b>15,039</b>	<b>20,996</b>		<b>12,975</b>	<b>62%</b>
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<b>Expenditure on Charitable Objects</b>	Receipts	Payments
<b>School Donations</b>		
Class teacher money		920
Head teacher money	0	5,000
<b>Purchases for school</b>		
	0	14,409
<b>Total Charitable Expenditure for the year</b>	<b>0</b>	<b>20,329</b>

<b>Total Net Surplus/(Deficit) for the year</b>	<b>36,035</b>	<b>35,368</b>	<b>667</b>
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## Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	09	2022		31	08	2023

Office of the Scottish Charity Regulator

## Reference and administration details

Charity name	Ashley Road School Parent Teacher Association
Other names charity is known by	
Registered charity number	SC035043
Charity's principal address	c/o Ashley Road School
	45 Ashley Road
	ABERDEEN
	Postcode AB10 6RU

## 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		Chair	1/9/22-present	
2		Vice-Chair	1/9/22-present	
3		Treasurer	1/9/22-present	
4		Secretary	1/9/22-present	
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## 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 organisation is an unincorporated association, run according to an agreed constitution.

It is also recognised as a charity by HM Revenue and Customs (CR55821) for the purpose of reclaiming tax on Gift Aid Donations.

#### Trustee recruitment and appointment

The trustees are generally appointed at the AGM in September each year. This year all of the trustees were changed out. Trustees are limited by the constitution to 4 years consecutive service.

### Objectives and activities



## **Charitable purposes**

### **Summary of the main activities in relation to these objects**

The PTA organised a number of events during the year to raise funds; autumn disco, Christmas fair and summer fair. This was the first full year of activities free of COVID 19 restrictions held by the PTA. The PTA also sold school uniforms from stock purchased and held during the year.

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## **APPENDIX 1**

### **Achievements and performance**

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

The total funds raised for the year was from fund raising activity was £16,716. The major fundraising events were the summer fair contributing to 47% of the profits and the Christmas fair contributing 40%.

In addition to the fundraising events the charity received £1,500 of donations.

Uniform sales contributed to a net gain for the year of £2,157 some of which is associated with increased sales at the end of the school year.

A regular annual donation of £5,000 was provided to head teacher, which allows the head teacher to invest in school facilities and special events for the pupils..

In summary the charity operated at net profit of £20,996 for the year.

## **Financial review**



**Brief statement of the charity's policy on reserves**

The Association's finances are entirely run using two Treasurer's bank accounts and the aim is to maintain sufficient funds in both to cover normal operating fluctuations:  
Main Account not lower than ~£2000  
Uniform Account not lower than ~£2000

**Details of any deficit**

None

**Donated facilities and services (if any)**

None

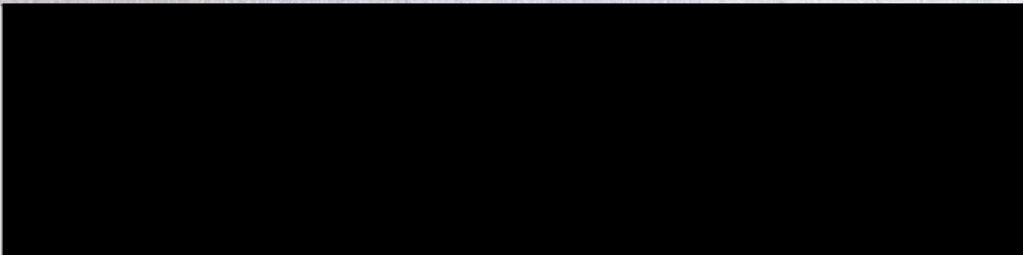
## APPENDIX 1

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)		
Full name(s)		
Position (e.g. Chair)	Treasurer	Chair
Date	26/11/2023	27/11/23