DOUGLAS EWART HIGH SCHOOL FUND

ACCOUNTS AND TRUSTEES REPORT
FOR THE YEAR ENDED 30TH JUNE 2025

Scottish Charity No SC005277

Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

DOUGLAS EWART HIGH SCHOOL FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2025

Legal and Administrative Information

Full name of Charity	Douglas Ewart High School Fund
Charity number	SC005277
Governing Documents	Per the School fund committee meeting held 21 January 2026, prior governing document was dated 11 September 1987
Trustees	Mr G Webb Miss M Allan Mrs T Chambers Mrs Lamont – appointed 19 August 2024 Mr K MacKenzie – resigned 19 August 2024 Mr Foster – resigned 19 August 2024
Principal Address	Douglas Ewart High School Corsbie Road Newton Stewart DG8 6JQ
Accountants	Montpelier Professional (Galloway) Limited 1 Dashwood Square Newton Stewart DG8 6EQ
Bank	Bank of Scotland The Mound Edinburgh EH1 1YZ

DOUGLAS EWART HIGH SCHOOL FUND

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2025

The trustees are pleased to present their report and unaudited receipts and payments account, and statement of balances, for the year ended 30th June 2025.

Structure, Governance and Management

Governing Document

The governing document is per the finance committee meeting held on 21 January 2026 the trustees believe the charity to be constituted as an unincorporated association.

Appointment of Trustees

Trustees are elected or appointed by Annual General Meeting. There is no formal induction programme or training for the trustees. The trustees have delegated the responsibility of day to day management to Tracy Chambers.

Organisation Structure

It is the duty of the trustees as a body to manage the affairs of the charity. The trustees keep under review the major risks to which it may be exposed.

Objectives and Activities

Charity Objectives

- Facilitate cash transactions in respects of pupils travel, lockers, uniforms, photographs, prize-giving etc
- Facilitate departmental income and expenditure
- Facilitate cash transfers to and from the school's main devolved budget
- Facilitate fundraising for other charitable organisations

Charity Activities and Achievements

Activities and achievements in the past twelve months include:

- Promoting and facilitating social inclusion by removing financial barriers
- Promoting and facilitating community events and activities
- Organising various pupil excursions and extra curricular activities
- Organising and facilitating pupil prize giving ceremony
- Fund raising activities for various other charities
- Facilitating school photographs
- Facilitating school uniform orders
- Facilitating and running of a 'Young Enterprise Company'
- Facilitating school leavers shirts for S6
- Facilitating writers festival week within the school
- Facilitating the provision of lockers for the upper school
- Facilitating of Christmas Ceilidh
- Facilitating pupils UCAS applications
- Facilitating the provision of gifts to leaving members of staff
- Promotion of better behaviour
- Promotion of better learning

DOUGLAS EWART HIGH SCHOOL FUND (Cont.)

TRUSTEES REPORT FOR THE YEAR ENDED 30TH JUNE 2025

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set

Achievements and Performance and Plans for Future Periods
The charity continues to carry out its work in accordance with its objectives.

The trustees plan to continue its range of present activities for the foreseeable future.

Financial Review
The charity had a surplus for the year of £10,599 (2024: £2,043).

Reserves Policy
It is the trustee's policy to hold reserves of approximately three months normal expenses being approximately £20000, so that in the event of a significant drop in income the charity can maintain its current level of activities for a reasonable period until replacement funding is obtained. At the year end the charity held unrestricted cash funds of £72,230 (2024: £61,631) which represents more than three months expenditure.

Trustees Responsibilities in relation to the Financial Statements
Charity law requires the trustees to prepare financial statements for each financial year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply then consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;

The Trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I declare in my capacity of charity trustee, that:

- The trustees have approved the report above; and
- Have authorised me to sign it on their behalf.

T. Chambers..... T Chambers

DOUGLAS EWART HIGH SCHOOL FUND

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 4 to 7.

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. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 these 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.

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.

The matter that has come to my attention is that during the year the charity had an issue with its accounting software being corrupted and therefore it was not possible to accurately verify the balances of the funds at the year end. The trustees were aware of this and are ensuring this does not happen again.

L Carnochan 19/3/26

Lesley Carnochan, BAcc, CA. ITP
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

DOUGLAS EWART HIGH SCHOOL FUND
Scottish Charity Number SC005277
Receipts and Payment Account for Year End 30.06.25

Receipts - Fundraising	2025 £	2024 £
General Fund - Misc Income	6,140	3,634
Uniforms	1,785	1,074
Trips - Pupil Contributions	1,524	3,495
Photographs - Pupils Contribution	232	516
Charity Fund Raising	-	1,859
Departmental Income	449	456
Ski Trip 2026	47,995	-
Ardeche Trip 2025	17,621	19,247
Ardeche Trip 2026	3,060	-
Geneva Trip Feb 25	89	12,009
Paris Trip	2,150	-
Poland Trip	1,700	-
Eco Committee	-	30
Ski Trip 2024		20,042
Rugby	1,715	-
Awards For All - PE	-	443
Sweat The Asset	1,200	-
Sponsor Read	688	-
S3/S4 Dance	569	-
S5/S6 Ceilidh	863	-
S4-S6 Ceilldh Jan 24	-	988
S6 School Year Books	950	1,095
S6	1,712	-
Colour Run	2,516	-
Fundraising	703	-
Prizegiving	300	-
DYN/ASN Café	584	-
Inclusion	83	-
Robot Club	-	350
STEM	-	1,440
School Show	-	4,828
Scottish Book Trust	-	500
Petty cash adjustment from prior years	-	7,289
	94,628	**79,295**

DOUGLAS EWART HIGH SCHOOL FUND
Scottish Charity Number SC005277

Receipts and Payment Account for Year End 30.06.25

	2025	2024
Payments- Charitable Activities	**£**	**£**
General Fund - Misc Income	1,959	3,837
Uniforms	1,499	84
Trips - Pupil Contributions	790	-
Photographs - Pupils Contribution	-	269
Charity Fund Raising	-	285
Departmental Income	1,194	9,750
Ski Trip 2026	26,700	12,008
Ardeche Trip 2025	25,966	-
Ardeche Trip 2026	2,340	33,991
Ardeche Trip 20	1,329	
Ardeche Trip 21	463	
Geneva Trip Feb 25	-	-
Paris Trip	2,150	8,950
Poland Trip	1,700	-
Rugby	1,600	50
Awards For All - PE	4,015	-
YPI Fundraising	157	-
Sponsor Read	660	-
S1-S3 Disco 2022	41	
S3/S4 Dance	357	822
S5/S6 Ceilidh	757	1,094
S4-S6 Ceilldh Jan 24	-	1,148
S6 School Year Books	952	1,803
S6	1,166	350
Colour Run	-	570
Fundraising	491	1,440
Prizegiving	-	551
DYN/ASN Café	279	250
School Show	2,062	-
Adjustment	5,402	-
	84,029	**77,252**
Excess of receipts over payments	**10,599**	**2,043**
Bank and cash balances brought forward	61,631	59,588
Prior year adjustment		-
Movement in Year	10,599	2,043
Bank and cash balances carried forward	**72,230**	**61,631**

DOUGLAS EWART HIGH SCHOOL FUND
Scottish Charity Number SC005277

Statement of Balance as at 30.06.25

		2025	2024
Bank and cash		£	£
Bank Balance		71,831	58,115
Petty Cash Balance		53	
Cash for banking		346	3,516
Total Bank and Cash		**72,230**	**61,631**
Stock			
School Sweatshirts & Ties		1200	1943
Stationery		0	0
Total Stock		**1200**	**1943**
Total Funds		**73430**	**63574**

The fund has no other investments, assets or material liabilities.

These funds are represented by		
Unrestricted funds of		41,015
Restricted Funds		
Princes Trust (Used in providing the relevant course)	300	
Pupil Council (Used by Pupil Council)	50	
School show (Used to finance the yearly show)	4,200	
Ski Trip 2024 (Used for Ski trips)	150	
Ski Trip 2026 (Used for Ski trips)	21,295	
Sponsor read (Used to finance the yearly event)	28	
Sweat the asset (To be spent on specific resources)	1,200	
Young Enterprise (Used to finance the yearly event)	385	
ASN (Used for items required by ASN dept)	762	
ASN Fundraising (Used for items required by ASN dept)	500	
Awards for all - PE (To be used by the PE dept)	675	
Big Lottery Fund (used for licences to run events such as raffles)	699	
Charity Fund raising (used to finance the yearly event)	409	
DYW (Used to fund ongoing DYW projects)	50	
DYW/ASN café (Used for the running of the café)	512	
		31,215
Total funds		72,230

DOUGLAS EWART HIGH SCHOOL FUND
Scottish Charity Number SC005277

Notes to the Accounts for the year to 30 June 2025

1. Basis of Preparation
   The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank account and in cash by the charity during the financial year, along with a statement of balances. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the year end date.

2. Related Party Transaction
   There were no disclosable related party transaction during the year
   There were no remuneration paid to a Trustee during the year

Approved on behalf of the Trustees

..... Mr G Webb

..... Date

Margaret Allan ..... Miss Mrs M Allan

19/03/26 ..... Date