

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Independent examiner's report on the accounts

v2

Charity name

MONTROSE ACADEMY SCHOOL FUND

SC

001706

Period start date

Day

Month

Year

01

08

2020

to

Period end date

Day

Month

Year

31

07

2021

(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:**

Alaing

Date:

27/6/25

Name:

ALISON LAING

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

—

Address:

12 KENNEDY AVENUE

MONTROSE

DD10 9DY

*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

Montrose Academy School Fund**SC001706****Receipts and payments accounts**For the period
to

Period end date

31st July 2021

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
Receipts				
American Exchange 19-20			-	
American Exchange 18-19			-	460
AH Bio		110	110	
ASN Donation		100	100	
Barcelona Trip		369	369	
Battlefields Trip			-	850
Biology Trip			-	1,080
Charities			-	4,863
Doug Charles McKay Estate			-	37,450
Duke of Edinburgh		1,715	1,715	491
Fairtrade			-	
France Trip June 20		3,750	3,750	
French Exchange		4,239	4,239	5,632
French Trip 18/19			-	
Green Group		23	23	
Headzup			-	
IDES			-	
J Stephen Library Donation		4,985	4,985	
Lockers			-	659
Lottery Grant		411	411	
Manchester Trip		226	226	5,275
Nyumbani			-	704
Ocean Youth Trust Scotland			-	1,941
Photographs			-	597
Poland Trip		435	435	
Poland Trip Sept 20		400	400	
Prizegiving		90	90	632
Rock Challenge/Talent Show			-	5,402
S6 Formal		460	460	
School Dances			-	1,007
SkillingMCT			-	
Sponsor Walk			-	
Sports/Athletics		50	50	555
The British Council		390	390	
Uniforms		123	123	465
War Stock			-	5
Watersports			-	
Yearbook		20	20	1,800
School/General Fund (misc)	5,354		5,354	2,373

Montrose Academy School Fund**SC001706****Receipts and payments accounts**For the period
to

Period end date

31st July 2021**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
Total Receipts	5,354	17,894	23,248	72,241

Payments

American Exchange 19-20			-	3,752
American Exchange 18-19			-	4,144
10K		863	863	
AH Bio 2018		27	27	
Alton Towers		430	430	
Biology Trip			-	2,067
Charities			-	1,029
Douglas Charles Mckay Estate		2,840	2,840	
Duke of Edinburgh		1,603	1,603	2,237
Fairtrade		277	277	
France Trip June 20		4,150	4,150	
French Exchange			-	9,700
French Exchange 18/19		289	289	
French S1 Cinema Trip		172	172	
French S2 Cinema Trip		71	71	
Green Group		50	50	223
Lockers		400	400	300
Manchester Trip			-	5,500
NNAS		124	124	
Nyumbani			-	1,500
Ocean Youth Trust Scotland			-	2,500
Poland Trip September 20		7,440	7,440	
Prizegiving		568	568	2,375
Rock Challenge/Talent Show		149	149	5,414
School Dances			-	1,598
Sports/Athletics			-	3,049
The British Council		299	299	
Uniforms		247	247	2,470
Yearbook		1,192	1,192	1,900
School/General Fund (misc)	13,408		13,408	6,147
Total Payments	13,408	21,191	34,599	55,905

Surplus / (deficit) for year**-8,054****-3,296****-11,350****16,336**

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £
Bank & Deposit Balances	Bank balances brought forward	(138)	89,693	89,556	61,912
	Movement in year: Excess of Receipts over Payments for the year	-8,054	-3,296	(11,350)	16,336
	Unreconciled amounts				
	Bank balances carried forward	(8,192)	86,397	78,206	78,248

Signed by one or two trustees
on behalf of all the trustees

Signature*	Print Name	Date of approval
D McIntosh	DONNA MCINTOSH	27-6-25