

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	MONTROSE ACADEMY SCHOOL FUND					
	Registered charity number	SC 001706					
On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2022		31	07	2023
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**:	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 2023**Section A Statement of receipts and payments**

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
Receipts				
American Exchange 18-19			-	460
ASN Donation			-	
Battlefields Trip			-	850
Biology Trip			-	1,080
Charities		161	161	4,863
Doug Charles McKay Estate			-	37,450
Duke of Edinburgh		1,205	1,205	491
French Exchange			-	5,632
Green Group		105	105	
Lockers		537	537	659
MAPP Bids		1,500	1,500	
Manchester Trip			-	5,275
Nyumbani		1,963	1,963	704
Ocean Youth Trust Scotland			-	1,941
Paris Trip Feb 24		11,938	11,938	
Photographs		179	179	597
Prizegiving		560	560	632
Rock Challenge/Talent Show			-	5,402
S6 Formal		3,366	3,366	
S6 Hoodies		1,187	1,187	
School Dances		1,471	1,471	1,007
Sports/Athletics		8	8	555
The British Council			-	
Uniforms		8,405	8,405	465
War Stock		1	1	5
Yearbook		1,639	1,639	1,800
School/General Fund (misc)	1,080		1,080	2,373
Total Receipts	1,080	34,224	35,304	72,241

Payments

American Exchange 19-20			-	3,752
American Exchange 18-19			-	4,144
American Exchange 17-18			-	
ASN Donation			-	
Baroque Ensemble			-	
Battlefields Trip			-	
Biology Trip			-	2,067
Charities		161	161	1,029
Duke of Edinburgh		1,239	1,239	2,237

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

Period end date

31st July 2023

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 £
France Trip June 20			-	
French Exchange			-	9,700
Green Group		135	135	223
Lockers			-	300
MAPP Bids		117	117	
MAMAs			-	
Manchester Trip			-	5,500
Nyumbani		900	900	1,500
Paris Trip Feb24		12,600	12,600	
Ocean Youth Trust Scotland			-	2,500
Photographs			-	
Prizegiving		743	743	2,375
Rock Challenge/Talent Show			-	5,414
S6 Formal		3,125	3,125	
School Dances		1,726	1,726	1,598
School Hoodies		1,218	1,218	
Sports/Athletics		443	443	3,049
Uniforms		11,248	11,248	2,470
Watersports			-	
Yearbook		1,725	1,725	1,900
School/General Fund (misc)	10,131		10,131	6,147
Total Payments	10,131	35,380	45,511	55,905

Surplus / (deficit) for year**-9,051****-1,156****-10,207****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	4,925	67,036	71,962	94,584
	Movement in year: Excess of Receipts over Payments for the year	-9,051	-1,156	(10,207)	16,336
	Bank balances carried forward	(4,126)	65,880	61,755	110,920

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