

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				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	08	2023		31	07	2024
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*] - 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 - 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 2024**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				
BA Challenge Fund		1,674	1,674	850
Charities		166	166	4,863
Dance Dress Hire		25	25	
Doug Charles McKay Estate		53,821	53,821	37,450
Duke of Edinburgh		2,276	2,276	491
Green Group		873	873	
Lockers		650	650	659
MAPP Bids		1,682	1,682	
Nyumbani		1,005	1,005	704
Paris Trip Feb24		18,094	18,094	
Photographs		304	304	597
Prizegiving		840	840	632
Rock Challenge/Talent Show			-	5,402
S6 Formal		108	108	
S6 Formal 23-24		4,054	4,054	
S6 Hoodies		2,033	2,033	
School Dances		1,592	1,592	1,007
Sports/Athletics		134	134	555
The British Council			-	
Uniforms		4,645	4,645	465
War Stock		3	3	5
Yearbook		1,926	1,926	1,800
School/General Fund (misc)	5,700		5,700	2,373
Total Receipts	5,700	95,905	101,605	72,241

Payments

BA Challenge Fund		1,674	1,674	
Charities		166	166	1,029
Duke of Edinburgh		2,443	2,443	2,237
French Exchange			-	9,700
Green Group		54	54	223
MAPP Bids		2,378	2,378	
Paris Trip Feb24		17,432	17,432	
Prizegiving		822	822	2,375
S6 Formal		3,757	3,757	
S6 Formal 23-24		4,054	4,054	
School Dances		1,338	1,338	1,598
School Hoodies		2,002	2,002	
Sports/Athletics		36	36	3,049

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

Period end date

31st July 2024

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 £
Uniforms		6,600	6,600	2,470
Watersports			-	
Yearbook		1,840	1,840	1,900
School/General Fund (misc)	11,748		11,748	6,147
Total Payments	11,748	44,595	56,342	30,728
Surplus / (deficit) for year	-6,048	51,310	45,262	41,513

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	4,126	65,880	61,755	110,920
	Movement in year: Excess of Receipts over Payments for the year	-6,048	51,310	45,262	41,513
	Bank balances carried forward	(1,922)	117,190	107,017	152,433

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