

# Nairn Academy Parent Council

Scotland · Charity number SC008283

## Details

---

Status	Active
Legal form	Unincorporated association
Registered	1978-10-05
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address  
27 Albert St  
Nairn  
Nairnshire  
IV12 4HQ

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport'

**What the charity does:** We help the students at Nairn Academy by providing extras that are not provided statutorily by the Council.

**Beneficiaries:** 'Children or young people', 'Other defined groups'

**Objectives:** To maintain a framework for supporting parental involvement in school education. To engage members of the Parent Forum meaningfully in the education of their children and in the wider school community. To work in partnership with the school to create an ambience of welcome as active participants in the life of the school. to encourage parents to express their views on school education generally: this is to be inclusive of all parents/carers. who are, by the nature of their role, automatically members of the Parent Forum. To promote partnership and co-operation between Nairn Academy, its pupils. its parents/carers. other recognized groups/organisations working in association with Nairn Academy. and the town of Nairn, and the surrounding community, as a whole. To develop and engage in activities which support the education and the welfare of all the pupils. To raise funds, apply for, and receive grants and accept gifts for the benefit of Nairn Academy. To identify and represent to interested parties the views of the parents and carers on the education provided by the School, and other matters affecting the welfare of the pupils. To endeavour to foster and encourage a policy of communication and contact with other Parent Councils in the area.

## Geography

---

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£110,813	£10,091	-	0
2024-09-30	£79,306	£75,792	-	0
2023-09-30	£12,235	£1,550	-	0
2022-09-30	£12,235	£1,550	-	0
2021-09-30	£4,831	£4,354	-	0

**Nairn Academy Parent Council**

Scotland - Charity number SC008283

---

# Accounts

---

## APPENDIX 3



### Independent examiner's report on the accounts

v2

<b>Report to the trustees/members of</b>	Charity name Nairn Academy Parent Council						
<b>Registered charity number</b>	SC008283						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	10	2024		30	09	2025
<b>Set out on pages</b>	1-5					(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	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.						
<b>Basis of independent examiner's statement</b>	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.						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>                     have not been met, or                 </li> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed**:</b>	<i>Josephine Tunstall</i>				<b>Date:</b>	29 May 2026	
<b>Name:</b>	Mrs Jo Tunstall						
<b>Relevant professional qualification(s) or body (if any):</b>	Association of Chartered Certified Accountants						
<b>Address:</b>	31 Seabank Road						
	Nairn						
	IV12 4EU						

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose**

N/A

**Nairn Academy Parent Council**

Scotland - Charity number SC008283

---

# Accounts

---



# **Nairn Academy Parent Council**

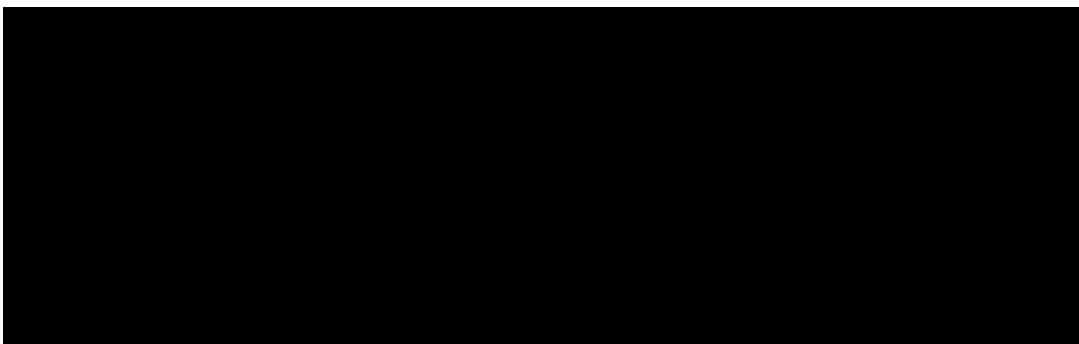
## **Trustees' Annual Report**

**Period 01 Oct 2023 to 30 Sept 2024**

### **Charity contact information**

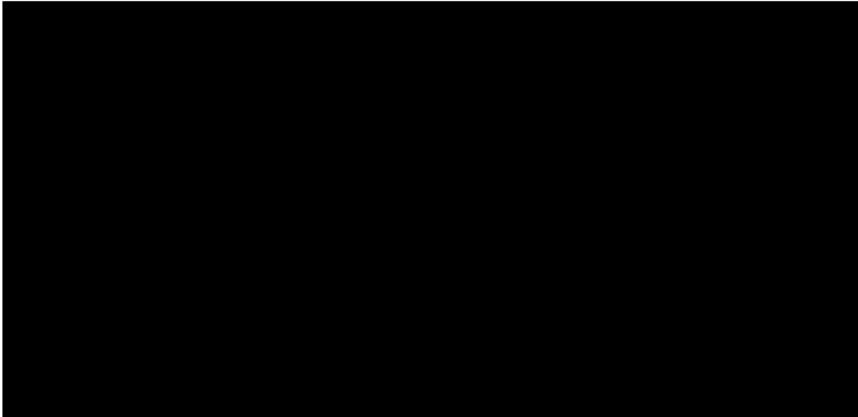
Nairn Academy Parent Council

Scottish Charity Number: SC008283



## Charity Trustees

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year



## Objectives and activities

The Aim of the NAPC is to support and enrich the academic, pastoral care and wider education of the pupils of Nairn Academy by engaging members of the Parent Forum in partnership with Nairn Academy staff.

To achieve the Aim, the Objectives of the NAPC are to:

- develop and engage in activities which support the education, welfare and pastoral care of all the pupils;
- identify and represent to interested parties the views of the Parent Forum on the education provided by the Academy and other matters affecting the welfare of its pupils. This may be undertaken in association with other Parent Councils in Highland Region;
- work in partnership and cooperation with the Academy staff to create a welcoming school which is inclusive for of and for all parents/carers;
- raise funds, apply for and receive grants, and accept gifts that may be donated.

This year, in light of a major donation which was received last financial year, the parent council agreed to invest a large proportion of the money and allocate a nominal amount of around £15,000 a year towards our charitable purposes. This will mean the funds last well into the future. Funding is generally paid out to different departments of the school who can apply using a simple “wishlist” form. This year the parent council has given out a total of 20 grants, to the value of over £25,000, paying for everything from Columba 2000 to Christmas lunch, as well as several field trips and outings for various clubs. This year we also received a bequest from an old pupil who had emigrated to Australia and left a sum of £12,848 towards supporting pupils who would not otherwise be able to afford it to take part in educational trips and activities. We decided to put this into a “restricted funds” pot and allocate it on the basis of £2000 a year to be used by the head teacher and guidance to help families who may wish to protect their identities and therefore we left it to the staff team to use this entirely at their discretion.

## **Structure, governance and management**

### Type of governing document

NAPC has a constitution which was agreed at the AGM on 26 Oct 2023

### Trustee recruitment and appointment

Trustees are generally appointed or reappointed at the AGM, but can be appointed during the year and confirmed at the next AGM.

## Achievements and performance

During the reporting year, the PC paid for:

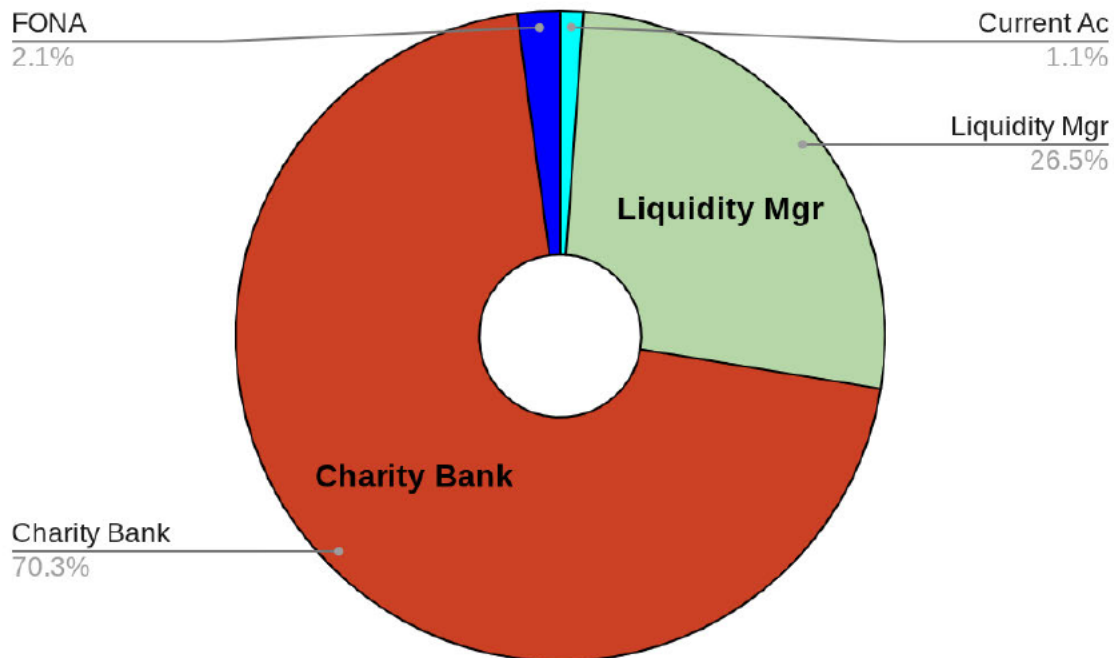
Columba 1400 - a week at Columba for staff and pupils; a Laser Cutting machine and accompanying Wireless CO2 sensor, sound sensor, voltage sensor and light gates to be used by the Tech department to produce any amount of snazzy products.

We purchased Advanced Higher Biology Study Guides & How to Pass guides to help these pupils through their important exams, and paid for the school's Netball kit logo embroidery and Sports Trophies. This was in addition to cakes for a memorial Walk in memory of Tom Heggie, and Prefect Hoodies to reward our prefects for the fantastic role they serve in the school.

We also funded graduation week activities, equipment for the school's thriving Warhammer club, a contribution towards travel and accommodation for the Debating society to Edinburgh, several large frames for the Art dept, as well as supporting the geography field trip to Aviemore.

This was in addition to the agreed £2000 to the "Hardship fund"

## Financial review



## Statement of the charity's policy on reserves

The NAPC has taken out an investment of about 70% of its funds into a 12 month fixed-rate bond with Charity Bank to maximise interest. The aim is to use this interest to further the aims of the charity.

Whilst the recent update of the Constitution did not mandate a specific reserve fund, the broad intent is to look out to a five year horizon to allocate funds to projects that will have long-term benefits whilst retaining the ability to respond to requests for support for more immediate outcomes, for example tickets for theatre events that pupils might not otherwise be able to enjoy as a year group. At the same time there is no desire to tie the hands of future NAPC committees or the parent forum unreasonably on the rate of spend of funds. The approach is therefore to maintain flexibility over a 2 year horizon whilst considering the best approach to securing a steady flow of donations to the school over the next decade.

## Details of any deficit

There is no deficit

## Donated facilities and services

The NAPC is grateful for the use of the school facilities for its meetings and to the Highland Council for a small administration grant.

## **Future plans**

2024-5 will see further work undertaken on the new school build and the NAPC plans to invest in equipment and items which can be taken into the new build.

We plan to give another £2000 to the hardship fund, as well as a small departmental/ subject “christmas bonus” of £100 per subject for teachers to spend as they wish to benefit pupils with small items.

A major investment for the next financial year will be gym equipment.

## Declaration

Signed on behalf of the charity trustees:

[Redacted Signature]	
----------------------	--

Print name

[Redacted Name]	
-----------------	--

Designation

Treasurer
-----------

Date

26/05/2025
------------

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	123,520				123,520	21,348
	Surplus / (deficit) shown on receipts and payments account	( 100,933)	10,848			( 90,085)	102,172
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>22,587</b>	<b>10,848</b>	<b>-</b>	<b>-</b>	<b>33,435</b>	<b>123,520</b>
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>	1yr fixed term investment account opened with Charity Bank no [redacted] on 12/03/24 matures on 12/03/25 interest 4.71% on £80,000			
	<b>Total</b>		<b>80,000</b>	<b>-</b>

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	nil				
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>	nil			
	<b>Total</b>		<b>-</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>				
	<b>Total</b>		<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	[redacted]		Monday, May 26, 20

\* Please note - OSCR will accept digital or typed signatures

## Nairn Academy Parent Council

SC008283



Receipts and payments accounts		
For the period from	Period start date	Period end date
	£	45,200

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	£ 1,411				£ 1,411	106,810
Legacies		£ 12,848			£ 12,848	
Grants	£ 509				£ 509	514
Receipts from fundraising activities					£ -	1,669
Gross trading receipts					£ -	
Income from investments other than land and buildings	£ 1,844				£ 1,844	1,171
Rents from land & buildings					£ -	
Gross receipts from other charitable activities					£ -	
					£ -	
<b>A1 Sub total</b>	<b>£ 3,764</b>	<b>£ 12,848</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 16,612</b>	<b>110,164</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					£ -	
Proceeds from sale of investments					£ -	
<b>A2 Sub total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>-</b>
<b>Total receipts</b>	<b>£ 3,764</b>	<b>£ 12,848</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 16,612</b>	<b>110,164</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	£ 660				£ 660	704
Gross trading payments					£ -	
Investment management costs					£ -	
Payments relating directly to charitable activities					£ -	97
Grants and donations	£ 23,909	£ 2,000			£ 25,909	7,131
Governance costs:					£ -	
Audit / independent examination	£ 60				£ 60	60
Preparation of annual accounts					£ -	
Legal costs	£ 20				£ 20	
Other	£ 48				£ 48	
					£ -	
<b>A3 Sub total</b>	<b>£ 24,697</b>	<b>£ 2,000</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 26,697</b>	<b>7,992</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					£ -	
Purchase of investments	£ 80,000				£ 80,000	
<b>A4 Sub total</b>	<b>£ 80,000</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 80,000</b>	<b>-</b>
<b>Total payments</b>	<b>£ 104,697</b>	<b>£ 2,000</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 106,697</b>	<b>7,992</b>
<b>Net receipts / (payments)</b>	<b>£ (100,933)</b>	<b>£ 10,848</b>	<b>£ -</b>	<b>£ -</b>	<b>£ (90,085)</b>	<b>102,172</b>
<b>A5 Transfers to / (from) funds</b>						
					£ -	
<b>Surplus / (deficit) for year</b>	<b>£ (100,933)</b>	<b>£ 10,848</b>	<b>£ -</b>	<b>£ -</b>	<b>£ (90,085)</b>	<b>102,172</b>



## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	NAPC Main Fund	FONA				
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	509				509	
Receipts from fundraising activities		1,411			1,411	
Gross trading receipts					-	
Income from investments other than land and buildings	1,844				1,844	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>2,353</b>	<b>1,411</b>	<b>-</b>	<b>-</b>	<b>3,764</b>	<b>-</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,353</b>	<b>1,411</b>	<b>-</b>	<b>-</b>	<b>3,764</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities		660			660	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	25,909				25,909	
Governance costs:					-	
Audit / independent examination	60				60	
Preparation of annual accounts					-	
Legal costs	20				20	
other (banking fees)	48				48	
<b>Sub total</b>	<b>26,037</b>	<b>660</b>	<b>-</b>	<b>-</b>	<b>26,697</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments	80,000				80,000	
<b>Sub total</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>-</b>
<b>Total payments</b>	<b>106,037</b>	<b>660</b>	<b>-</b>	<b>-</b>	<b>106,697</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>(103,684)</b>	<b>751</b>	<b>-</b>	<b>-</b>	<b>(102,933)</b>	<b>-</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(103,684)</b>	<b>751</b>	<b>-</b>	<b>-</b>	<b>(102,933)</b>	<b>-</b>

cross ref error

## Nature and purpose of funds

The NAPC has transitioned to new business current and deposit accounts with full digital access and transactions management. It now has 4 bank accounts holding funds, plus a small cash holding (typically under £100), and currently only holds unrestricted funds and restricted funds due to a legacy received specifically assigned to a hardship fund. One account is designated specifically for the Friends of Naim Academy (FONA) subscription lottery to ensure separation of the FONA subscriptions, prize funds and associated expenses from all other transactions. The unrestricted funds support the fundraising and grant-making purposes aimed at education and welfare improvements for all Naim Academy pupils. Other Funds are now split between the FONA account (typically under £3000), the current account and the deposit account. There is a new investment account with charity bank, a fixed 1 year investment yielding 4.71%, which contains £80,000.

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies	£ 12,848				12,848	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>12,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,848</b>	<b>-</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>12,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,848</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	2,000				2,000	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>10,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,848</b>	<b>-</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>10,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,848</b>	<b>-</b>

**Nature and purpose of funds**

This legacy fund from an old pupil of Nairn Academy arrived from his estate in Australia in Oct 2023. He expressed the wish that funds should be used to help pupils who could otherwise not afford it to take part in educational trips and activities. It was therefore agreed at PC meeting on xxx that we would transfer over £2000 of this money on an annual basis to the Head teacher to use as a discretionary fund to protect the anonymity and confidence of the people needing to ask for funding help.

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds**  
(may be stated on analysis of funds worksheets)

As of 30 September 2024 the NAPC holds a relatively large amount in unrestricted funds, and a smaller amount in restricted funds due to a bequest which arrived in October 2023. This was agreed to be used as a purely discretionary hardship fund by the HT in order to protect the confidentiality of applicants to this fund. It is intended to be used to help pupils who would otherwise not be able to afford it to take part in educational trips and activities. The NAPC banking has now transitioned away from two old non-digital accounts to two new Business accounts for current and deposit funds, at the time of reporting funds are held in four bank accounts, one of which is the new investment account with Charity Bank which holds a large amount of the endowment received in the previous year. One of the accounts is designated specifically for the Friends of Nairn Academy (FONA) subscription lottery to ensure separation of the FONA subscriptions and prize fund from all other transactions. Cash holdings are minimal, typically under £100. All funds support the fundraising and grant-making purposes aimed at education and welfare improvements for all Nairn Academy Pupils.

	Type of activity or project supported	Individual / institution	Number of grants made	£
<b>C2 Grants</b>	Education and welfare of pupils	Nairn Academy	20	25,909
		<b>Total</b>		<b>25,909</b>

<b>C3a Trustee remuneration</b>	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
---------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------	---

	Authority under which paid	£
<b>C3b Trustee remuneration - details</b>		

<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
-----------------------------	-----------------------------------------------------------------------------------------------------------------------	---

	Number of trustees	£
<b>C4b Trustee expenses - details</b>		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C5 Transactions with trustees and connected persons</b>				

**C6 Other information**

These accounts will be properly examined by an IE.

**APPENDIX 3**

**Independent examiner's  
report on the accounts**  
v2



**Report to the  
trustees/members of**

Charity name  
Nairn Academy Parent Council

**Registered charity  
number**

**SC008283**

**On the accounts of the charity for the period**

Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
01	10	2023	<b>to</b>	30	09	2024	
<b>Set out on pages</b>					1-6		(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

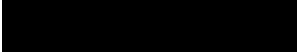
have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed\*\*:**

	<b>Date:</b>	01/06/2025
-------------------------------------------------------------------------------------	--------------	------------

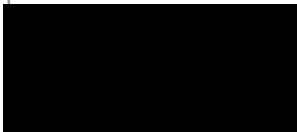
**Name:**


-------------------------------------------------------------------------------------

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

Association of Certified Chartered Accountants

**Address:**



\*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

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**