

# APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

## Independent examiner's report on the accounts

v2

Charity name  
Carrick Academy School Fund

SC008488

Period start date

Day Month Year  
01 08 2025

to

Period end date

Day Month Year  
31 07 2026

(remember to include the page numbers of additional sheets)

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.

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.

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\*\*:

Name:

Date:

30/11/25

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

DEPUTY HEAD TEACHER

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

## Carrick Academy School Fund

SC008488



Receipts and payments accounts						
For the period from	Period 1			to	Period 2	
	01	08	2024		31	07 2025

## 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	1,310				1,310	
Legacies					-	
Grants		4,170			4,170	3,500
Receipts from fundraising activities	37,960	1,278			39,238	42,214
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>39,270</b>	<b>5,448</b>	<b>-</b>	<b>-</b>	<b>44,718</b>	<b>45,714</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>39,270</b>	<b>5,448</b>	<b>-</b>	<b>-</b>	<b>44,718</b>	<b>45,714</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	31,757	832			32,589	60,036
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>31,757</b>	<b>832</b>	<b>-</b>	<b>-</b>	<b>32,589</b>	<b>60,036</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>31,757</b>	<b>832</b>	<b>-</b>	<b>-</b>	<b>32,589</b>	<b>60,036</b>
<b>Net receipts / (payments)</b>	<b>7,513</b>	<b>4,616</b>	<b>-</b>	<b>-</b>	<b>12,130</b>	<b>(14,322)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>7,513</b>	<b>4,616</b>	<b>-</b>	<b>-</b>	<b>12,130</b>	<b>(14,322)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	27,171	5,553			32,724	47,045
	Surplus / (deficit) shown on receipts and payments account						
	Cash and bank balances at end of year	27,171	5,553			32,724	47,045
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

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

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

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

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

Signature\*

Print Name

Date of approval

27-11-25



## Carrick Academy School Fund

SC008488

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	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 £
Edinburgh Book Festival	500				500	
Music and School Shows	50				50	
Netball	500				500	
Paris 2026	260				260	
<b>Total</b>	<b>1,310</b>				<b>1,310</b>	

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash for Kids		1,020	1,020	500
William Grant Fund		3,150	3,150	3,000
			-	
			-	
<b>Total</b>		<b>4,170</b>	<b>4,170</b>	<b>3,500</b>

## 3 Gross receipts from other charitable activities

	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 £
Trips and Outings	22,557				22,557	29,981
Activities	11,574				11,574	7,485
General	3,830				3,830	3,738
Charity Fundraising	1,278				1,278	1,010
					-	
					-	
					-	
<b>Total</b>	<b>39,238</b>				<b>39,238</b>	<b>42,214</b>

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## 4 Payments relating directly to charitable activities

	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 £
Trips & Outings	12,182				12,182	38,247
Activities	11,394				11,394	9,455
General	7,163	515			7,678	8,216
Charity Fundraising	1,018	317			1,335	4,117
					-	
					-	
					-	
					-	
<b>Total</b>	<b>31,757</b>	<b>832</b>			<b>32,589</b>	<b>60,036</b>

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**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Trips and Outings	Activities	General		Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	760	550			1,310	
Legacies					-	
Grants					-	500
Receipts from fundraising activities	22,557	11,574	3,830		37,960	41,204
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>23,317</b>	<b>12,124</b>	<b>3,830</b>	<b>-</b>	<b>39,270</b>	<b>41,704</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>23,317</b>	<b>12,124</b>	<b>3,830</b>	<b>-</b>	<b>39,270</b>	<b>41,704</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,182	11,394	8,181		31,757	51,169
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>12,182</b>	<b>11,394</b>	<b>8,181</b>	<b>-</b>	<b>31,757</b>	<b>51,169</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>12,182</b>	<b>11,394</b>	<b>8,181</b>	<b>-</b>	<b>31,757</b>	<b>51,169</b>
<b>Net receipts / (payments)</b>	<b>11,135</b>	<b>729</b>	<b>(4,351)</b>	<b>-</b>	<b>7,513</b>	<b>(9,465)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>11,135</b>	<b>729</b>	<b>(4,351)</b>	<b>-</b>	<b>7,513</b>	<b>(9,465)</b>

**Nature and purpose of funds**

Trips and Outings - various trips throughout the year, e.g Blackpool Pleasure Beach, Top Golf, Edinburgh Book Festival, Rewards Days as part of Carrick Codes included cinema, bowling, Inflatables day. Activities included Senior Prom, Xmas Fayre, Bake Sale, Prizegiving. The pupils also attended sports related events. General includes includes General School Fund and miscellaneous items.

## Carrick Academy School Fund

SC008488

## Additional analysis (3)

## 6 Breakdown of restricted funds

	General	Charities			Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	3,150	1,020			4,170	3,000
Receipts from fundraising activities		1,278			1,278	1,010
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>3,150</b>	<b>2,298</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>4,010</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>3,150</b>	<b>2,298</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>4,010</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	515	317			832	8,867
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>515</b>	<b>317</b>	<b>-</b>	<b>-</b>	<b>832</b>	<b>8,867</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>515</b>	<b>317</b>	<b>-</b>	<b>-</b>	<b>832</b>	<b>8,867</b>
<b>Net receipts / (payments)</b>	<b>2,635</b>	<b>1,981</b>	<b>-</b>	<b>-</b>	<b>4,616</b>	<b>(4,857)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>2,635</b>	<b>1,981</b>	<b>-</b>	<b>-</b>	<b>4,616</b>	<b>(4,857)</b>

## Nature and purpose of funds

The charities Fund is for specific charities which are identified on an annual/ongoing basis. William Grant Fund and Champions for Change aims to remove barriers for pupils to engage and participate fully in school activities and opportunities, this includes providing school uniforms and essential items, etc. The Beck Fund is for a specific pupil in the school who is looked after.

## APPENDIX 1

# OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	08	2024	To	31	07	2025

## Reference and administration details

Charity name  
Other names charity is known by

Registered charity number

Charity's principal address

Carrick Academy School Fund

SC008488

Carrick Academy

Kirkoswald Road

MAYBOLE

Postcode KA19 8BP

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairperson		
2		Treasurer		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

The School Fund is administered in accordance with South Ayrshire Council Management Guidelines

### Trustee recruitment and appointment

Membership is open to staff employed in Carrick Academy. Membership reflects the guidelines of South Ayrshire Council.

## Objectives and activities

### Charitable purposes

The purpose is to benefit the pupils of Carrick Academy and to generate monies for the school fund and administer the fund within the guidelines of South Ayrshire Council.

### Summary of the main activities in relation to these objects

The main activities of the school fund involves trips, outings, events and activities which are organised for the benefit of the pupils of Carrick Academy. Funds are also raised through these activities to support the school fund and other charitable organisations.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

**Trips & Outings** - There have been a number of trips this year including educational and rewards trips

**Activities** - Pupils participated in a number of reward-based activities through the year as part of the Carrick Code which is an incentive focussing the school values. This initiative shows improvement in attendance and pupil behaviour and a reduction in exclusions. Fundraising events such as xmas fayre, bake sale, barista etc raised funds to support these activities.

**General** - pupils were supported to allow them to participate in various music and sports competitions

**Charities/Fundraising** - charities which benefitted this year were: Children in Need, McMillan Cancer and Night Before Xmas. Funds were raised to support mental health services within the school.

### Financial review

#### Brief statement of the charity's policy on reserves

The balance at the end of the year was £44853.83. £1885.32 is restricted for the purpose of Charities, £4420.34 is restricted for the purposes of Care Experienced pupils and £2844.06 is restricted to support pupils who face barriers to participate in school experiences. £35704.11 is held in the school for designated purposes. The charity will continue to endeavour to raise funds to support the activities of the pupils of Carrick Academy

#### Details of any deficit

#### Donated facilities and services (if any)

## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Signature(s)**

*OSCR will accept  
digital or typed  
signatures*

**Full name(s)**

**Position (e.g. Chair)**

**Date**