

# **INDEPENDENT REPORTING ACCOUNTANT'S REPORT ON THE ACCOUNTS RETURN TO TORQUAY BOYS' GRAMMAR SCHOOL FOR THE YEAR ENDED 31st AUGUST 2014**

We have examined the Accounts Return set out in the attached file, together with the audited statutory financial statements of Torquay Boys' Grammar School for the year ended 31 August 2014 prepared under section 396 of the Companies Act 2006, and the applicable framework comprising the Charities SORP and the Academies Accounts Direction 2014.

This report is made solely to Torquay Boys' Grammar School in accordance with our instructions. Our work has been undertaken so that we might state to Torquay Boys' Grammar School those matters we are required to state to them in an independent reporting accountant's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Torquay Boys' Grammar School, for our work, for this report, or for the conclusions we have drawn.

## **Respective responsibilities of the trustees and independent reporting accountant**

The trustees are responsible for preparing the Accounts Return, in accordance with the requirements set out in the guidance notes issued by the Education Funding Agency, and the audited statutory financial statements.

It is our responsibility to report to you our conclusion as to whether:

- information in the Accounts Return marked as 'sourced directly from financial statements' is consistent with Torquay Boys' Grammar School's audited statutory financial statements for the period; and
- other information provided in the Accounts Return has been properly extracted from Torquay Boys' Grammar School's financial records and presented in the Accounts Return in accordance with the guidance notes issued by the Education Funding Agency.

## **Scope**

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance).

We have not been instructed to carry out an audit or a review of the Accounts Return or of the underlying accounting records from which the Accounts Return is prepared. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us. Consequently the procedures undertaken do not provide all the evidence that would be required in an audit and, therefore, we do not express an audit opinion on the information presented in the Accounts Return nor do we express an audit opinion in respect of the underlying accounting records from which the Accounts Return is prepared.

## **Conclusion**

It is our conclusion that the information marked as 'sourced directly from the financial statements' in the Accounts Return is consistent with the audited statutory financial statements of Torquay Boys' Grammar School for the year ended 31 August 2014 and other information provided in the Accounts Return has been properly extracted from Torquay Boys' Grammar School's financial records and presented in Torquay Boys' Grammar School's Accounts Return in accordance with the guidance notes issued by the Education Funding Agency.

Francis Clark LLP  
Sigma House. Torquay

A handwritten signature in black ink, appearing to be 'W. J. Clark', written in a cursive style.

23/01/2015