

Breadalbane Academy 2016/17 SCHOOL FUND SUMMARY

RBoFS Current A/c
Cash
<b>TOTAL</b>

Opening balances	Prior year adj	Income	Expenditure	Balance
80,051.55	0.00	117,144.25	90,150.44	107,045.36
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<b>80,051.55</b>	<b>0.00</b>	<b>117,144.25</b>	<b>90,150.44</b>	<b>107,045.36</b>

Breakdown by Project

Project Name	Opening balances	Prior Year adj	Income	Expenditure	Balance
1 General Res	37,199.21	0.00	17,336.04	22,689.38	31,845.87
2 Nursery Snack	2,488.12	0.00	801.70	2,166.74	1,123.08
3 Nursery Toy	3,243.37	0.00	732.50	806.11	3,169.76
4 Activities 17	0.00	0.00	6,034.40	0.00	6,034.40
5 Class Trips	0.00	0.00	6,607.93	3,360.67	3,247.26
6 Bank Charges	(61.12)	0.00	0.00	36.86	(97.98)
7 SFL Garden	66.30	0.00	0.00	0.00	66.30
8 Battief. 2016	7,553.13	0.00	3,131.87	10,685.00	0.00
9 D of E	317.99	0.00	1,842.00	1,978.04	181.95
10 Transport	7,487.80	0.00	1,527.49	2,602.34	6,412.95
11 Drama Visits	97.60	0.00	689.40	787.00	0.00
12 Charities15/16	(62.74)	0.00	62.74	0.00	0.00
13 Prom 2016	5,083.13	0.00	0.00	4,386.67	696.46
14 French Ex 16	3,017.36	0.00	(69.41)	2,493.57	454.38
15 Science Club	98.37	0.00	402.00	430.27	70.10
16 Formula 24	5,675.00	0.00	500.00	1,827.78	4,347.22
17 Comrie Croft16	506.67	0.00	426.58	933.25	0.00
18 BasketballTeam	484.15	0.00	1,423.38	0.00	1,907.53
19 Fairtrade Morn	96.36	0.00	0.00	0.00	96.36
20 Activities 16	3,269.00	0.00	324.86	3,593.86	0.00
21 ParentPay Char	(84.65)	0.00	(981.53)	(652.68)	(413.50)
22 MonoPrint	311.50	0.00	91.00	402.50	0.00
23 London 2016	3,324.00	0.00	11,166.00	14,490.00	0.00
24 Auchwitz 2016	(59.00)	0.00	59.00	0.00	0.00
25 Hockey Team	0.00	0.00	250.00	225.00	25.00
26 Glris Football	0.00	0.00	150.00	0.00	150.00
27 Macmillan	0.00	0.00	34.06	34.06	0.00
28 Charities16/17	0.00	0.00	4,392.23	2,676.15	1,716.08
29 Skl Trip 2018	0.00	0.00	32,550.00	5,525.00	27,025.00
30 Shoebox 16	0.00	0.00	2.44	0.00	2.44
31 Winter Ball 16	0.00	0.00	950.00	950.00	0.00
32 Prom 17	0.00	0.00	4,371.73	566.67	3,805.06
33 Bookfair 16	0.00	0.00	853.08	853.08	0.00
34 Rugby Tickets	0.00	0.00	2,412.50	2,412.50	0.00
35 Battief. 2017	0.00	0.00	7,055.87	0.00	7,055.87
36 Comrie Croft17	0.00	0.00	3,450.00	214.17	3,235.83
37 Snr Climb Club	0.00	0.00	75.00	0.00	75.00
38 PE Team Strips	0.00	0.00	1,000.00	0.00	1,000.00
39 Art Living Cm	0.00	0.00	1,646.48	2,857.54	(1,211.06)
40 Glenshee	0.00	0.00	0.00	0.00	0.00
41 BD Grant Jim L	0.00	0.00	500.00	0.00	500.00
42 BD Grant DofE	0.00	0.00	1,500.00	0.00	1,500.00
43 Manchester	0.00	0.00	2,365.00	0.00	2,365.00
44 BookFair May17	0.00	0.00	700.91	700.91	0.00
45 Yearbook 17	0.00	0.00	490.00	0.00	490.00
46 Auchwitz 2017	0.00	0.00	0.00	118.00	(118.00)
47 Prom 18	0.00	0.00	287.00	0.00	287.00
<b>Total</b>	<b>80,051.55</b>	<b>0.00</b>	<b>117,144.25</b>	<b>90,150.44</b>	<b>107,045.36</b>

**INDEPENDENT EXAMINER'S REPORT TO THE BREADALBANE ACADEMY SCHOOL FUND COMMITTEE  
CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2017**

I report on the 'School Fund Summary' of Breadalbane Academy School Fund for the year ended 31 July 2017. This report is made solely to the School Fund Chairperson. I do not undertake to have responsibilities to the Chairperson in his individual capacity or to third parties.

**Respective responsibilities of School Fund Committee Chairperson and Independent Examiner**

The School Fund Committee Chairperson is responsible for the keeping of the accounting records in accordance with policies and procedures made by Perth & Kinross Council. It is my responsibility to examine the accounting records, of which the 'School Fund Summary' is a part, and to state whether any matters have come to my attention.

**Basis of Independent Examiner's Statement**

An examination includes a review of the accounting records kept by the school. It also includes consideration of any unusual items and seeks explanations from the School Fund Treasurer and/or Chairperson concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently I do not express an audit opinion on the 'School Fund Summary'.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention (other than stated on the next page) which gives me reasonable cause to believe that in any material respect, the requirements to keep proper accounting records have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the 'School Fund Summary' to be reached.

*Mark Stewart*

*6 March 2018*

**Independent examiner**

**Date**

**Mark Stewart  
Finance Support Team  
Education & Children's Services  
Perth & Kinross Council  
2 High Street  
PERTH  
PH1 5PH**

**Independent Examiner's Comments (if any)**

***'Art Living Cm' balance -£1,211.06***

This was expenditure from a Community Art grant. Another £420.94 expenditure was made on 6/7/17. The remainder of the grant, £1,645, was received on 11/9/17. This left a final overspend of £37, which has been funded by the School Fund.

***'Auchwitz 2016' balance -£118.00***

2 amounts of £59 were received on 8/9/17 and 6/10/17 that clears this balance.

***Bank Charges (project 6) balance -£97.98***

The expectation is that this balance will be reimbursed by Perth & Kinross Council. At the date of the examination this has not happened.