

**INDEPENDENT EXAMINER'S REPORT TO THE BREADALBANE ACADEMY SCHOOL FUND COMMITTEE  
CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2018**

I report on the 'School Fund Summary' of Breadalbane Academy School Fund for the year ended 31 July 2018. 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**

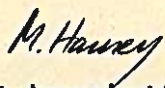
The School Fund Committee Chairperson is responsible for the keeping of the accounting records in accordance with policies and procedures made by Perth & Kinross Council. It is my responsibility to examine the accounting records, of which the 'School Fund Summary' is a part, and to state whether any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



**Independent Examiner**

9<sup>th</sup> April 2019

**Date**

Marie Hainey  
Finance Support Team  
Education & Children's Services  
Perth & Kinross Council  
2 High Street  
PERTH  
PH1 5PH

### **Independent Examiner's Comments**

The finance summary statement does not include committed expenditure of £9,027 incurred in the last 2 months of the year ended 31 July 2018. This was due to a delay in receiving and processing the recharge invoice from Perth and Kinross Council. This expenditure has been recorded in the following 18-19 school year and comprises of:-

<b>Project</b>	<b>Name</b>	<b>£</b>
1	General Reserves	3,311
5	Class Trips	298
16	Parent Pay (refunded)	-89
37	Battlefield 2018	3,500
38	Comrie Croft 18	1,486
48	Activities 18	313
2	Nursery Snack	200
60	Support FOG	8
	<b>TOTAL</b>	<b>9,027</b>

#### **Ski Trip 2018 (Project 20) -£542.55**

The negative balance has arisen due to outstanding monies of £850 that are being collected by payment arrangement during the following 18/19 school year. It is intended that on receipt of these payments, the surplus of £307.45 will be repaid to parents.

#### **Bank Charges (Project 6)-£97.98**

There has been a further delay in repaying this amount to the school fund by Perth and Kinross Council. However, the Examiner received confirmation that the transaction is being processed during 18/19.

Breadalbane Academy 2017/18 SCHOOL FUND SUMMARY

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

Opening balances	Prior year adj	Income	Expenditure	Balance
107,045.36	167.00	93,040.00	147,676.32	52,576.04
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>107,045.36</b>	<b>167.00</b>	<b>93,040.00</b>	<b>147,676.32</b>	<b>52,576.04</b>

Breakdown by Project

Project Name	Opening balances	Prior Year adj	Income	Expenditure	Balance
1 General Res	31,845.87	167.00	1,426.31	14,775.78	18,663.40
2 Nursery Snack	1,123.08	0.00	1,593.81	2,716.89	0.00
3 Nursery Toy	3,169.76	0.00	744.40	3,030.93	883.23
4 Activities 17	6,034.40	0.00	488.55	6,522.95	0.00
5 Class Trips	3,247.26	0.00	2,678.00	5,721.74	203.52
6 Bank Charges	(97.98)	0.00	0.00	0.00	(97.98)
7 SFL Garden	66.30	0.00	0.00	0.00	66.30
8 D of E	181.95	0.00	1,558.00	1,671.00	68.95
9 Transport	6,412.95	0.00	1,220.00	6,987.34	645.61
10 Prom 2016	696.46	0.00	0.00	0.00	696.46
11 French Ex 16	454.38	0.00	0.00	0.00	454.38
12 Science Club	70.10	0.00	239.45	309.55	0.00
13 Formula 24	4,347.22	0.00	0.00	1,597.76	2,749.46
14 BasketballTeam	1,907.53	0.00	0.00	1,859.80	47.73
15 Fairtrade Morn	96.36	0.00	0.00	0.00	96.36
16 ParentPay Char	(413.50)	0.00	(854.09)	(1,178.11)	(89.48)
17 Hockey Team	25.00	0.00	0.00	0.00	25.00
18 Girls Football	150.00	0.00	0.00	0.00	150.00
19 Charities16/17	471.25	0.00	1,068.53	1,539.78	0.00
20 Ski Trip 2018	27,025.00	0.00	20,506.45	48,074.00	(542.55)
21 Shoebox16	2.44	0.00	(2.44)	0.00	0.00
22 Prom 17	3,805.06	0.00	(208.39)	3,596.67	0.00
23 Battlef. 2017	7,055.87	0.00	3,855.91	10,835.34	76.44
24 Comrie Croft17	3,235.83	0.00	0.00	3,047.83	188.00
25 Snr Climb Club	75.00	0.00	(75.00)	0.00	0.00
26 PE Team Strips	1,000.00	0.00	7,093.29	2,375.52	5,717.77
27 Art Living Cm	(1,211.06)	0.00	1,682.00	470.94	0.00
28 BD Grant Jim L	500.00	0.00	0.00	32.40	467.60
29 BD Grant DofE	1,500.00	0.00	0.00	1,500.00	0.00
30 Manchester	2,365.00	0.00	275.00	2,640.00	0.00
31 Yearbook 17	490.00	0.00	149.60	639.60	0.00
32 Auchwitz 2017	(118.00)	0.00	118.00	0.00	0.00
33 Prom 18	287.00	0.00	3,462.23	3,680.00	69.23
34 ManchesterCity	0.00	0.00	2,478.00	2,478.00	0.00
35 Parliment	0.00	0.00	2,670.00	2,670.00	0.00
36 Lego Grant	0.00	0.00	180.00	0.00	180.00
37 Battlef. 2018	0.00	0.00	9,140.00	0.00	9,140.00
38 Comrie Croft18	0.00	0.00	4,167.70	3,899.17	268.53
39 BookFair Dec18	0.00	0.00	998.40	998.40	0.00
40 Comrie Croft19	0.00	0.00	290.00	0.00	290.00
41 FOG	0.00	0.00	200.00	0.00	200.00
42 Downs Syndrome	0.00	0.00	389.82	389.82	0.00
43 Operation Wallacea	0.00	0.00	1,200.00	1,200.00	0.00
44 Hoodies 2018	0.00	0.00	1,165.74	996.25	169.49
45 SportsRelief18	0.00	0.00	341.87	341.87	0.00
46 Yearbook 18	0.00	0.00	493.16	493.16	0.00
47 Ski Trip 2020	0.00	0.00	13,480.00	5,100.00	8,380.00
48 Activities 18	0.00	0.00	4,150.00	1,950.47	2,199.53
49 S1 Snow Trip	0.00	0.00	1,135.00	0.00	1,135.00
50 Osage County	0.00	0.00	487.00	487.00	0.00
51 0.00	0.00	0.00	0.00	0.00	0.00
52 BookFair May18	0.00	0.00	705.58	705.58	0.00
53 Auchwitz 2018	0.00	0.00	118.00	118.00	0.00
54 S1 Panto Trip	0.00	0.00	1,203.00	1,203.00	0.00
55 Shoebox 17	0.00	0.00	0.00	0.00	0.00
56 S2 Enterprise	0.00	0.00	225.67	225.67	0.00
57 WearItSparkly	0.00	0.00	443.45	443.45	0.00
58 SCAA -DofE	0.00	0.00	208.00	208.00	0.00
59 Burns Supper17	1,244.83	0.00	0.00	1,244.83	0.00
60 Support FOG	0.00	0.00	150.00	75.94	74.06
<b>Total</b>	<b>107,045.36</b>	<b>167.00</b>	<b>93,040.00</b>	<b>147,676.32</b>	<b>52,576.04</b>

