

**INDEPENDENT EXAMINER'S REPORT TO THE BREADALBANE ACADEMY SCHOOL FUND COMMITTEE
CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2019**

I report on the 'School Fund Summary' of Breadalbane Academy School Fund for the year ended 31 July 2019. This report is made solely to the School Fund Chairperson. I do not undertake to have responsibilities to the Chairperson in his/her 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.

Fiona Lambie

13/08/2020

Independent examiner

Date

Fiona Lambie
Finance Support Team
Education & Children's Services
Perth & Kinross Council
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Independent Examiner's Comments (if any)

This examination was carried out during the Covid 19 Lockdown and therefore access to school fund records was limited and resulted in a less rigorous examination than is usual.

Breadalbane Academy 2018/19 SCHOOL FUND SUMMARY

	Opening balances	Prior year adj	Income	Expenditure	Balance
RBoFS Current A/c	52,576.04	0.00	104,135.34	84,713.21	71,998.17
	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
Cash	0.00	0.00	0.00	0.00	0.00
TOTAL	52,576.04	0.00	104,135.34	84,713.21	71,998.17

Breakdown by Project

	Project Name	Opening balances	Prior Year adj	Income	Expenditure	Balance
1	General Res	18,663.40	0.00	1,039.29	13,002.08	6,700.61
2	Nursery Snack	0.00	0.00	2,252.70	2,252.70	0.00
3	Nursery Toy	883.23	0.00	129.00	753.58	258.65
4	Class Trips 18	203.52	0.00	1,331.48	1,535.00	0.00
5	Bank Charges	(97.98)	0.00	0.00	(97.98)	0.00
6	SFL Garden	66.30	0.00	0.00	0.00	66.30
7	D of E	68.95	0.00	1,738.60	1,456.60	350.95
8	Transport	645.61	0.00	912.00	1,479.76	77.85
9	Prom 2016	696.46	0.00	(696.46)	0.00	0.00
10	French Ex	454.38	0.00	(54.23)	400.15	0.00
11	Formula 24	2,749.46	0.00	(2,749.46)	0.00	0.00
12	BasketballTeam	47.73	0.00	(6.07)	41.66	0.00
13	Fairtrade Morn	96.36	0.00	70.88	167.24	0.00
14	ParentPay Char	(89.48)	0.00	(931.75)	(931.80)	(89.43)
15	Hockey Team	25.00	0.00	(25.00)	0.00	0.00
16	Girls Football	150.00	0.00	(2.35)	147.65	0.00
17	Ski Trip 2018	(542.55)	0.00	871.98	160.40	169.03
18	Battlef. 2017	76.44	0.00	(76.44)	0.00	0.00
19	Comrie Croft17	188.00	0.00	708.67	896.67	0.00
20	PE Team Strips	5,717.77	0.00	33.42	5,147.42	603.77
21	BD Grant JL	467.60	0.00	0.00	433.68	33.92
22	Prom 2018	69.23	0.00	(69.23)	0.00	0.00
23	Lego Grant	180.00	0.00	0.00	150.00	30.00
24	Battlef. 2018	9,140.00	0.00	6,739.52	15,879.52	0.00
25	Comrie Croft18	268.53	0.00	1,223.41	1,491.94	0.00
26	Comrie Croft19	290.00	0.00	4,740.00	5,571.97	(541.97)
27	FOG	200.00	0.00	0.00	200.00	0.00
28	Hoodies 2018	169.49	0.00	(169.49)	0.00	0.00
29	Ski Trip 2020	8,380.00	0.00	40,340.00	170.00	48,550.00
30	Activities 18	2,199.53	0.00	303.17	2,502.70	0.00
31	S1 Snow Trip	1,135.00	0.00	0.00	857.14	277.86
32	Support FOG	74.06	0.00	0.00	7.79	66.27
33	Higher Ed Fair	0.00	0.00	315.00	315.00	0.00
34	The Last Witch	0.00	0.00	387.50	387.50	0.00
35	NursSnack17/18	0.00	0.00	232.94	232.94	0.00
36	RHS 2019	0.00	0.00	56.00	56.00	0.00
37	Man City 18	0.00	0.00	2,925.00	2,925.00	0.00
38	Lead Hills 18	0.00	0.00	152.88	152.88	0.00
39	Prim Play Equip	0.00	0.00	567.00	465.69	101.31
40	TRS Grant	0.00	0.00	3,000.00	2,455.58	544.42
41	PKC Grant	0.00	0.00	0.00	0.00	0.00
42	London 18	0.00	0.00	1,650.00	1,650.00	0.00
43	Ski Trip S1-19	0.00	0.00	1,454.83	1,454.83	0.00
44	306: Dusk	0.00	0.00	465.00	465.00	0.00
45	Crannog 18	0.00	0.00	590.00	590.00	0.00
46	Birks Bags	0.00	0.00	1,925.45	1,820.45	105.00
47	S1 Panto	0.00	0.00	1,226.00	1,226.00	0.00
49	Shoebox 18	0.00	0.00	0.10	0.00	0.10
50	WearItPink 18	0.00	0.00	217.70	217.70	0.00
51	Book Fair 18	0.00	0.00	882.09	882.09	0.00
52	Xmas Jumper 18	0.00	0.00	533.53	533.53	0.00
53	Holyrood	0.00	0.00	660.00	660.00	0.00
54	Xmas Parties	0.00	0.00	328.00	324.59	3.41
55	Prom 2019	0.00	0.00	3,300.00	3,300.00	0.00

Project Name		Opening balances	Prior Year adj	Income	Expenditure	Balance
56	Nurs.Jakts.FOG	0.00	0.00	565.00	563.28	1.72
57	Primary X Show	0.00	0.00	402.50	0.00	402.50
58	Battlef. 2019	0.00	0.00	9,427.92	0.00	9,427.92
59	Activities 19	0.00	0.00	4,845.50	5,021.02	(175.52)
60	Sealife Trip	0.00	0.00	168.00	120.00	48.00
61	Highland Chef	0.00	0.00	150.00	126.52	23.48
62	Pit Stop	0.00	0.00	95.00	75.98	19.02
63	S3 Water Sport	0.00	0.00	224.00	224.00	0.00
64	Stewart Tower	0.00	0.00	237.00	237.00	0.00
65	Sec SchoolShow	0.00	0.00	2,879.93	1,312.34	1,567.59
66	P2 Stanley M	0.00	0.00	246.00	246.00	0.00
67	Outdoor Ed	0.00	0.00	550.00	0.00	550.00
68	Gaelic Books	0.00	0.00	160.00	0.00	160.00
70	P5/6 Trip	0.00	0.00	130.00	0.00	130.00
71	Yearbook 19	0.00	0.00	750.00	750.00	0.00
72	Hoodies 19	0.00	0.00	1,004.00	1,004.00	0.00
73	P5 Trip BlairD	0.00	0.00	195.50	195.50	0.00
74	P4 Dynamic	0.00	0.00	484.92	484.92	0.00
75	Book Fair 19	0.00	0.00	852.41	0.00	852.41
76	Hardship	0.00	0.00	683.00	0.00	683.00
77	EnchantedGrant	0.00	0.00	1,000.00	0.00	1,000.00
78	EnthuseBursary	0.00	0.00	500.00	0.00	500.00
80	S2 Camping	0.00	0.00	62.00	62.00	0.00
81	RHS 2019	0.00	0.00	0.00	0.00	0.00
82	ComrieCroft 20	0.00	0.00	0.00	500.00	(500.00)
Total		52,576.04	0.00	104,135.34	84,713.21	71,998.17