

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

I report on the 'School Fund Summary' of Goodlyburn Primary 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 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.

M. Hailey

Independent Examiner

Date: 12th March 2019

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

Independent Examiner's Comments (if any)

Dalguise (Project 2) balance of -£375.81

This negative balance arose due to expenditure being incurred to secure trip bookings in advance of the income being received in full during the following year.

Goodlyburn 2017/18 SCHOOL FUND SUMMARY

	Opening balances	Prior year adj]	Income	Expenditure	Balance
RBS A/C	9,406.26	89.03	19,525.40	17,008.43	12,012.26
	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	160.11	0.00	978.07	997.86	140.32
TOTAL	9,566.37	89.03	20,503.47	18,006.29	12,152.58

Breakdown by Project

	Project Name	Opening balances	Prior Year adj]	Income	Expenditure	Balance
1	School Fund	4,716.08	0.00	5,450.75	4,543.29	5,623.54
2	Dalguise	(515.81)	0.00	5,360.00	5,220.00	(375.81)
3	Eco	208.78	0.00	0.00	55.68	153.10
4	Health	416.27	0.00	0.00	0.00	416.27
5	Woodland	829.59	0.00	0.00	741.37	88.22
6	Nursery Snack	(91.76)	43.05	1,775.05	1,686.73	39.61
7	Nursery Fund	216.89	36.25	1,244.00	950.39	546.75
8	Playground	3,363.17	0.00	0.00	418.76	2,944.41
9	Gaellc	(236.16)	0.00	459.00	118.70	104.14
10	Mrs Lees/McN	91.96	0.00	92.10	27.96	156.10
11	Mrs Jolly	0.00	0.00	87.00	0.00	87.00
12	Mrs Ferguson	0.00	0.00	282.00	0.00	282.00
13	Mrs Mitchell	39.43	0.00	284.60	0.00	324.03
14	Mrs Jack	28.00	0.00	63.00	70.00	21.00
15	Mrs Craig	120.22	9.73	72.00	70.00	131.95
16	Miss Roberston	9.42	0.00	72.00	0.00	81.42
17	Miss Rawlings	20.01	0.00	858.40	806.67	71.74
18	Ms Smith	123.71	0.00	72.00	56.80	138.91
19	Miss Barlow	0.00	0.00	295.50	295.50	0.00
20	Happy Hive	258.34	0.00	81.00	0.00	339.34
21	Fund Raising	(183.00)	0.00	433.00	250.00	0.00
22	PP Charges	(3.77)	0.00	(65.43)	(65.31)	(3.89)
23	SBT Bursary	139.40	0.00	535.00	285.40	389.00
24	Nursery Raffle	15.60	0.00	520.50	460.10	76.00
25	Living Comm	0.00	0.00	1,282.00	1,282.00	0.00
Total		9,566.37	89.03	20,503.47	18,006.29	12,152.58