



School Name:  
**Robert Douglas Memorial School**

**INDEPENDENT EXAMINATION CERTIFICATE – SCHOOL FUND ACCOUNTS**

I hereby certify that I have checked the following documents of the School Fund for the year ended 31<sup>st</sup> July 2018 and can confirm the following:

- I am an independent person and have no conflicting interests with this School Fund.
- Bank balances are reconciled to the bank statement as at 31 July 2018.
- The School Fund Chair (Head Teacher) has confirmed that the school fund is operated in line with Perth and Kinross Council ECS Financial Policies and Procedures.
- The Constitution confirms the level of expenditure which requires Committee approval.
- All Committee Members have confirmed they have read and will adhere to the the Financial Policies & Procedures for School Funds.

Signed..... *M. Hailey* .....

Name (Block capitals)...MARIE HAINEY.....

Job Title.....ECS Finance Officer .....

Contact Telephone No...01738 475619      Email: mhainey@pkc.gov.uk      Date 14/08/20

**COMMENTS**

The independent examination of these school funds was the final review scheduled for 17/18 and it did not commence until March 2019. Subsequently, this affected the timescales for the review of the 18/19 school fund records, which have also been interrupted by Covid -19. The auditor can confirm that the closing balances of 17/18 agree with the opening summary statement figures for 18/19.

**Negative balances on the attached Summary statement**

-£218.96 Cash

This negative balance is partly attributable to the the timing of the recording of cash transactions, that were not entered into the school fund records until the early part of 18/19 school fund year.

-£102.87 Parent Pay charges

This negative balance has arisen due to the timing of the payment of such charges in the following financial year.