

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

I report on the 'School Fund Summary' of Rattray 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

3rd April 2019

Date

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

Independent Examiner's Comments

Nursery Snack (Project 2) balance of -£858.94

This is in part due to a delay in receiving payments for snacks and measures to monitor the deficit more closely are being implemented in the current school session.

School Trips (Project 5) balance of -£395.21

Payments have been made and purchase orders have been committed in advance of the trip which has been arranged in the following school year.

P7 Leavers (Project 10) balance of -£388.75

The shortfall arising from this expenditure has been met by an authorised transfer from the General Fund (Project 1) during 18/19.

Theatre (Project 13) balance of -£931.00

Payments continue to be collected in respect of these trips occurring in the following 18-19 school year and any shortfall arising may be met by the General Fund (Project 1).

Ratray Primary School 2017/18 SCHOOL FUND SUMMARY

RBS A/C
Cash
TOTAL

Opening balances	Prior year adj	Income	Expenditure	Balance
8,479.13	1,763.67	20,927.92	22,122.07	9,048.65
0.00	0.00	0.00	0.00	0.00
103.86	0.00	769.90	782.35	91.41
8,582.99	1,763.67	21,697.82	22,904.42	9,140.06

Breakdown by Project

	Project Name
1	General Res
2	Nursery Snack
3	Nursery Fund
4	Charity
5	School Trips
6	P6 Ski Trip
7	Scarborough
8	Cwealth Fund
9	Grants
10	P7 Leavers
11	Lockerbie
12	Save Children
13	Theatre
14	PP Charges
15	Winter Fayre
16	Lendrick Muir
17	17/18 Ski Trip
18	Ski Trip 2019
19	L/Mui 2019
20	BLANK
21	BLANK
22	BLANK
23	BLANK
24	BLANK

Opening balances	Prior Year adj	Income	Expenditure	Balance
3,890.43	0.00	5,794.49	6,806.56	2,878.36
556.54	0.00	1,578.96	2,994.44	-858.94
1,716.60	444.26	1,909.00	1,312.60	2,757.26
126.39	0.00	662.00	327.00	461.39
0.00	-63.00	358.19	690.40	-395.21
376.99	0.00	-90.00	0.00	286.99
0.00	0.00	0.00	0.00	0.00
717.82	0.00	0.00	0.00	717.82
7.00	0.00	0.00	0.00	7.00
0.00	0.00	656.00	1,044.75	-388.75
84.50	0.00	0.00	5.28	79.22
0.00	1,380.50	0.00	0.00	1,380.50
0.00	0.00	267.00	1,198.00	-931.00
-2.98	0.00	-167.22	-147.88	-22.32
1,054.70	1.91	2,640.40	1,146.87	2,550.14
55.00	0.00	4,814.00	4,615.00	254.00
0.00	0.00	2,930.00	2,911.40	18.60
0.00	0.00	270.00	0.00	270.00
0.00	0.00	75.00	0.00	75.00
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	0.00
0.00	0.00	0.00	0.00	0.00

Total

8,582.99	1,763.67	21,697.82	22,904.42	9,140.06
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