

Balhouse Primary School 2016/17 SCHOOL FUND SUMMARY

	Opening balances	Prior year adj	Income	Expenditure	Balance
RBS A/C	6,377.21	0.00	7,980.14	12,352.24	2,005.11
Tuck Shop	48.61	0.00	683.00	681.13	50.48
Cash	154.60	0.00	1,269.28	1,286.68	136.20
TOTAL	6,580.42	0.00	9,932.42	14,322.05	2,190.79

Breakdown by Project

Project Name	Opening balances	Prior Year adj	Income	Expenditure	Balance
1 General	1,556.06	0.00	4,884.34	5,160.50	1,279.90
2 Uniform	183.89	0.00	-183.89	0.00	0.00
3 Trips	3,862.86	0.00	-1,821.25	2,041.61	0.00
4 Nursery snack	-43.98	0.00	1,134.53	1,026.35	64.20
5 Nursery toy	172.98	0.00	678.75	768.07	83.66
6 Radio Grant	800.00	0.00	233.50	747.30	286.20
7 Tuck Shop	48.61	0.00	683.00	681.13	50.48
8 Parent Pay	0.00	0.00	-24.10	-22.55	-1.55
9 Charity	0.00	0.00	944.21	944.21	0.00
10 Tempest	0.00	0.00	79.93	79.93	0.00
11 Tickets	0.00	0.00	322.00	322.00	0.00
12 P7 Overnight	0.00	0.00	750.00	750.00	0.00
13 P7 Skd Trip	0.00	0.00	528.00	528.00	0.00
14 P3 - P4 Trip	0.00	0.00	76.00	76.00	0.00
15 Verdant Trip	0.00	0.00	434.00	434.00	0.00
16 Balls - Nurs	0.00	0.00	80.00	80.00	0.00
17 St Andrew's	0.00	0.00	708.50	520.50	188.00
18 Franch Café	0.00	0.00	24.90	0.00	24.90
19 Llv Comm Grant	0.00	0.00	400.00	185.00	215.00
20 Franch Café	0.00	0.00	0.00	0.00	0.00

Total	6,580.42	0.00	9,932.42	14,322.05	2,190.79
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**INDEPENDENT EXAMINER'S REPORT TO THE BALHOUSIE PRIMARY SCHOOL FUND COMMITTEE
CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2017**

I report on the 'School Fund Summary' of Balhousie Primary School Fund for the year ended 31 July 2017. 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.

Mark Stewart

5 March 2018

Independent examiner

Date

**Mark Stewart
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Education & Children's Services
Perth & Kinross Council
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PERTH
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Independent Examiner's Comments (if any)

'Uniform' (project 2) and 'Trips' (project 3) both have a negative 'income' total. This is because the balances on these projects were transferred to 'General' (project 1).