

**INDEPENDENT EXAMINER'S REPORT TO THE BREADALBANE ACADEMY SCHOOL FUND COMMITTEE
CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2023**

I report on the 'School Fund Summary' of Breadalbane Academy School Fund for the year ended 31 July 2023. This report is made solely to the School Fund Chairperson. I do not undertake to have responsibilities to the Chairperson in their 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.

Elaine Mudie

Independent examiner

Date 22/08/2024

Elaine Mudie F.C.C.A.
Finance Officer
Finance Support Team
Finance & Business Support
Perth & Kinross Council
2 High Street
PERTH
PH1 5PH

Independent Examiner's Comments:

None.

Breadalbane 2022/23 SCHOOL FUND SUMMARY

	Opening balances	Prior year adjust	Income	Expenditure	Balance
RBoFS Current A/c	35,568.57	25.90	62,754.39	54,516.02	43,832.84
	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	35,568.57	25.90	62,754.39	54,516.02	43,832.84

Breakdown by Project

	Project Name	Opening balances	Prior Year adjust	Income	Expenditure	Balance
1	General Res	16,684.32	0.00	4,448.44	3,017.97	18,114.79
2	ParentPay Char	247.99	0.00	(597.06)	(376.70)	27.63
3	Transport	975.22	0.00	541.00	345.85	1,170.37
4	DofE	1,095.52	(9.00)	2,245.00	1,430.48	1,901.04
5	Comrie22Depos	(500.00)	0.00	500.00	0.00	0.00
6	FundsComrie22	311.67	0.00	(311.67)	0.00	0.00
7	Hardship	586.00	0.00	0.00	0.00	586.00
8	EnchantedGrant	1,000.00	0.00	0.00	0.00	1,000.00
9	Basil Death Gr	126.70	0.00	0.00	0.00	126.70
10	Prim Play Equi	108.93	0.00	0.00	0.00	108.93
11	Shoebox	3.65	0.00	(3.65)	0.00	0.00
12	Battlef.2019	77.85	0.00	(77.85)	0.00	0.00
13	Outdoor Ed	138.42	0.00	0.00	0.00	138.42
14	Man Utd Trip	138.00	0.00	(138.00)	0.00	0.00
15	ChemClubGrant	150.00	0.00	(150.00)	0.00	0.00
16	Young Ent	500.00	0.00	0.00	0.00	500.00
17	S6Hoodies21	209.00	0.00	(209.00)	0.00	0.00
18	GrantFundDofE	1,658.67	0.00	0.00	166.66	1,492.01
19	Natures Wood	450.00	0.00	0.00	312.45	137.55
20	Feldy Mod	27.00	0.00	0.00	0.00	27.00
21	CoffeMorn	79.00	0.00	25.65	0.00	104.65
22	S6 Prom 22	1,880.25	28.41	164.67	2,073.33	0.00
23	XmasParties21	(67.91)	0.00	67.91	0.00	0.00
24	Bike Grant	6.30	0.00	(6.30)	0.00	0.00
25	S1 Enterprise	22.00	0.00	(22.00)	0.00	0.00
26	ComrieCroft22	2,362.22	0.00	15.23	2,377.45	0.00
27	Activities22	5,302.00	0.00	58.30	5,360.30	0.00
28	Hoodies22	295.20	0.00	0.00	506.00	(210.80)
29	Yearbook22	829.50	0.00	0.00	602.95	226.55
30	PrimSch Show22	870.40	0.00	(870.40)	0.00	0.00
31	PE Kit	0.67	6.49	(7.16)	0.00	0.00
32	CERN Trip	0.00	0.00	11,886.70	11,488.00	398.70
33	FOG S Dunlop	0.00	0.00	205.00	150.00	55.00
34	PKCEduTru	0.00	0.00	0.00	0.00	0.00
35	Man City 22	0.00	0.00	3,690.50	3,588.00	102.50
36	P7 Bags	0.00	0.00	3,260.00	2,516.00	744.00
37	PriCharity Day	0.00	0.00	270.00	0.00	270.00
38	Panto	0.00	0.00	125.00	0.00	125.00
39	JumperDay22	0.00	0.00	253.00	0.00	253.00
40	Prom 23	0.00	0.00	2,698.86	750.00	1,948.86
41	ComrieCroft23	0.00	0.00	4,518.27	2,993.34	1,524.93
42	FootballRaffle	0.00	0.00	152.00	0.00	152.00

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TOTAL	35,568.57	25.90	62,754.39	54,516.02	43,832.84

Breakdown by Project

	Project Name	Opening balances	Prior Year adjust	Income	Expenditure	Balance
43	PC Transport	0.00	0.00	3,000.00	860.00	2,140.00
44	CRY	0.00	0.00	1,108.22	1,108.22	0.00
45	Breakfast	0.00	0.00	500.00	82.73	417.27
46	CERN Hoodie	0.00	0.00	230.00	230.00	0.00
47	ClimateCafe	0.00	0.00	500.00	491.87	8.13
48	P4-7Playground	0.00	0.00	5,000.00	3,604.20	1,395.80
49	Man City 23	0.00	0.00	4,554.00	4,554.00	0.00
50	FairTradeEvent	0.00	0.00	140.00	0.00	140.00
51	Activities23	0.00	0.00	5,166.50	5,070.08	96.42
52	Hoodies23	0.00	0.00	1,064.00	1,078.00	(14.00)
53	Yearbook23	0.00	0.00	640.05	0.00	640.05
54	SNUG Hub	0.00	0.00	1,000.00	0.00	1,000.00
55	Vaux PG Award	0.00	0.00	2,000.00	50.00	1,950.00
56	School Show 23	0.00	0.00	2,993.41	84.84	2,908.57
57	S1 PE Kit	0.00	0.00	1,099.39	0.00	1,099.39
58	P6 Trip	0.00	0.00	49.50	0.00	49.50
59	P1-3 Trip	0.00	0.00	76.88	0.00	76.88
60	Snug Hub	0.00	0.00	900.00	0.00	900.00
	Total	35,568.57	25.90	62,754.39	54,516.02	43,832.84