

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

I report on the 'School Fund Summary' of Crieff High 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 his/her individual capacity or to third parties.

Respective responsibilities of School Fund Committee Chairperson and Independent Examiner

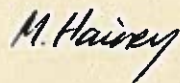
The School Fund Committee Chairperson is responsible for the keeping of the accounting records in accordance with policies and procedures made by Perth & Kinross Council. It is my responsibility to examine the accounting records, of which the 'School Fund Summary' is a part, and to state whether any 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.



30th April 2019

Independent Examiner

Date

Marie Hailey
Finance Support Team
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Perth & Kinross Council
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PERTH
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Independent Examiner's Comments (on negative balances exceeding £250)

Fudge Fund (Project 9) -£403.21

The School Fund Committee has agreed to allocate money from general fund to clear this negative balance in the following 18-19 school year.

Lockers (Project 13) -£803.39

There was an initial outlay in purchasing new keys for all school lockers. Pupils are subsequently charged for replacement keys and over time this negative balance will be reduced.

London 16 (Project 14) -£294.88

The School Fund Committee has agreed to allocate money from a general fund to clear this negative balance in the following 18-19 school year.

Misc (Project 16) -£1,485.48

Further income is anticipated against this expenditure in 18-19. However, should a negative balance remain at the end of following, the School Fund Committee will consider options with regards to clearing any balance.

PP Charges (Project 17) -£758.86

ParentPay charges are reimbursed to schools by Perth and Kinross Council in the months following the charges being incurred.

YOYP (Project 50) -£342.10

The above balance was cleared due to a donation of £1,000 being received in the following 18-19 school year.

Crieff High School 2017/18 SCHOOL FUND SUMMARY

	Opening balances	Prior year adj	Income	Expenditure	Balance
RBoFS Current A/c	69,240.59	0.00	129,135.13	150,610.07	47,765.65
	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	0.00	0.00	0.00	0.00	0.00
TOTAL	69,240.59	0.00	129,135.13	150,610.07	47,765.65

Breakdown by Project

Project Name	Opening balances	Prior Year adj	Income	Expenditure	Balance
1 B'field 17	180.91	0.00	0.00	0.00	180.91
2 B'field 18	(240.00)	0.00	14,720.00	13,071.63	1,408.37
3 Berlin 16	104.94	0.00	0.00	0.00	104.94
4 Bus Pass	(40.00)	0.00	51.00	55.00	(44.00)
5 China 16	79.73	0.00	0.00	0.00	79.73
6 Columba 1400	1,000.00	0.00	0.00	0.00	1,000.00
7 Day Visit Gen	24.16	0.00	2,170.50	2,414.16	(219.50)
8 F'ball Deans	128.72	0.00	0.00	0.00	128.72
9 Fudge Fund	(403.21)	0.00	0.00	0.00	(403.21)
10 Function	3,251.68	0.00	647.33	1,913.57	1,985.44
11 Hardship	(107.50)	0.00	0.00	49.00	(156.50)
12 Interact	1,048.52	0.00	431.22	1,065.07	414.67
13 Lockers	(490.59)	0.00	345.20	658.00	(803.39)
14 London 16	(294.88)	0.00	0.00	0.00	(294.88)
15 Minibus	(27.22)	0.00	0.00	0.00	(27.22)
16 Misc	(765.41)	0.00	2,695.23	3,415.30	(1,485.48)
17 PP Charges	(781.30)	0.00	(1,735.62)	(1,758.06)	(758.86)
18 Pipe Band	4,788.25	0.00	710.00	375.00	5,123.25
19 Sch Fund	14,442.44	0.00	931.89	229.37	15,144.96
20 Scones	(11.87)	0.00	0.00	0.00	(11.87)
21 Sund Crs	0.00	0.00	0.00	0.00	0.00
22 Sund Drs	0.00	0.00	0.00	0.00	0.00
23 Ties	(46.50)	0.00	490.00	432.00	11.50
24 WWO	1,303.21	0.00	554.53	565.03	1,292.71
25 Krakow 17	(102.48)	0.00	48.00	0.00	(54.48)
26 Design CDT	0.00	0.00	157.00	100.00	57.00
27 Day Visit Eng	(50.92)	0.00	1,554.00	0.00	1,503.08
28 Ski Trip 18	20,285.00	0.00	12,178.63	32,441.45	22.18
29 Ger Exch 17	3,300.50	0.00	513.89	2,077.25	1,737.14
30 Sen Dance	380.93	0.00	2,860.00	3,362.49	(121.56)
31 Tangram CDT	0.00	0.00	0.00	0.00	0.00
32 Sport PE	(22.20)	0.00	980.50	369.00	589.30
33 Junior Dance	48.75	0.00	947.50	788.00	208.25
34 Madrid 17	1,312.96	0.00	1,112.00	2,227.25	197.71
35 New York 18	9,730.53	0.00	16,891.82	23,863.54	2,758.81
36 London 17	775.00	0.00	443.40	712.05	506.35
37 Culture SCC	190.00	0.00	845.00	63.22	971.78
38 RDA	173.00	0.00	272.00	498.00	(53.00)
39 Italy Trip	6,510.00	0.00	21,201.10	27,328.83	382.27
40 S1 Edinburgh	160.00	0.00	1,250.00	1,061.45	348.55
41 Watersports	2,419.50	0.00	16,475.00	17,260.00	1,634.50
42 Outdoor Ed	34.00	0.00	14.00	0.00	48.00
43 NOC	426.00	0.00	526.00	391.00	561.00
44 Pitlochry	305.00	0.00	0.00	200.00	105.00
45 #4Pete CRY	220.94	0.00	1,079.00	0.00	1,299.94
46 Ger Ex 18	0.00	0.00	4,707.00	3,293.81	1,413.19
47 Krakow 18	0.00	0.00	9,274.00	9,000.13	273.87
48 London 19	0.00	0.00	2,549.05	0.00	2,549.05
49 D Estate Music	0.00	0.00	4,000.00	0.00	4,000.00
50 YOYP	0.00	0.00	581.00	923.10	(342.10)
51 School of Rock	0.00	0.00	4,003.96	2,164.43	1,839.53
52 Krakow 19	0.00	0.00	1,860.00	0.00	1,860.00
53 Paris 19	0.00	0.00	800.00	0.00	800.00
Total	69,240.59	0.00	129,135.13	150,610.07	47,765.65

