

**INDEPENDENT EXAMINER'S REPORT TO THE ST JOHN'S RC ACADEMY SCHOOL FUND COMMITTEE
CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2018**

I report on the 'School Fund Summary' of St John's RC Academy 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 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

15/4/19

Date

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Independent Examiner's Comments on negative balances exceeding £250

Romania (Project fund 4) -£428.33

Payments for various trip costs have straddled across different school years. The school is also anticipating an award from the Common Good fund during the following 18-19 school year that will assist towards clearing the balance.

Parent Pay Charges (Project Fund 21) -£252.23

This negative balance relates to charges which are reimbursed on a regular basis from Perth and Kinross Council.

Lockers (Project Fund 22) -£1,634.18

Keys for lockers are purchased to maintain the stock held and to minimise delay in issuing to pupils. A £5 charge is payable for lost keys and it expected that over time this negative balance will reduce.

Award Ceremony (Project Fund 23) -£1,691.98

Application has been made by the Parent Council to the Common Good Fund and any contribution awarded to the school fund in respect of the ceremony is generally received in the following 18-19 school year.

St John's Academy 2017/18 SCHOOL FUND SUMMARY

| | Opening balances | Prior year adj | Income | Expenditure | Balance |
|-------------------|------------------|-----------------|-------------------|-------------------|------------------|
| RBofS Current A/c | 76,778.35 | 2,818.49 | 126,177.13 | 150,086.28 | 55,687.69 |
| | 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 | 69.89 | 0.00 | 809.56 | 823.26 | 56.19 |
| TOTAL | 76,848.24 | 2,818.49 | 126,986.69 | 150,909.54 | 55,743.88 |

Breakdown by Project

| Project Name | Opening balances | Prior Year adj | Income | Expenditure | Balance |
|-------------------|------------------|-----------------|-------------------|-------------------|------------------|
| 1 General | 14,019.50 | 662.44 | 14,016.81 | 7,698.46 | 21,000.29 |
| 2 Nursery Snack | 802.23 | 518.68 | 2,776.40 | 2,813.81 | 1,283.50 |
| 3 Nursery Fund | 104.81 | 20.49 | 1,798.05 | 1,016.10 | 907.25 |
| 4 Romania | 3,621.43 | 0.00 | 4,220.66 | 8,270.42 | (428.33) |
| 5 Uniform | (20.11) | 1,000.00 | 1,375.00 | 200.00 | 2,154.89 |
| 6 Charities | 3,090.88 | 0.00 | 790.54 | 3,881.42 | 0.00 |
| 7 Trips | (748.60) | 0.00 | 7,105.24 | 5,825.21 | 531.43 |
| 8 P7 Len.Muir17 | 4,875.00 | 0.00 | 0.00 | 4,875.00 | 0.00 |
| 9 Dev. Fund | 2,294.55 | 0.00 | 0.00 | 422.50 | 1,872.05 |
| 10 DOE | 2,375.15 | 247.00 | 2,720.00 | 1,018.60 | 4,323.55 |
| 11 SCIAF | 1,287.28 | 0.00 | 8,441.87 | 9,671.65 | 57.50 |
| 12 Fairtrade | 529.96 | 252.00 | 0.00 | 848.05 | (66.09) |
| 13 Nurture Club | 134.61 | 0.00 | 0.00 | 216.21 | (81.60) |
| 14 Dress Down | 0.00 | 0.00 | 596.91 | 596.91 | 0.00 |
| 15 Ski 2018 | 14,257.07 | 0.00 | 12,771.31 | 27,028.38 | 0.00 |
| 16 Prom 2017 | 554.02 | 7.50 | 0.00 | 561.52 | 0.00 |
| 17 House Funds | 279.79 | 0.00 | 0.00 | 0.00 | 279.79 |
| 18 Romania Play | 29,759.03 | 0.00 | 2,250.00 | 32,009.03 | 0.00 |
| 19 S1 Len.Muir17 | 34.00 | 0.00 | 2,081.30 | 2,115.30 | 0.00 |
| 20 Battlefields17 | 64.56 | 0.00 | 200.00 | 264.56 | 0.00 |
| 21 PP Charges | (204.67) | 0.00 | (1,027.26) | (979.70) | (252.23) |
| 22 Lockers | (1,119.21) | (2.80) | 175.00 | 687.17 | (1,634.18) |
| 23 Award Ceremony | 75.00 | 115.91 | 0.00 | 1,882.89 | (1,691.98) |
| 24 UCAS | 124.00 | 0.00 | 780.00 | 610.83 | 293.17 |
| 25 Minibus | 34.00 | 0.00 | 13.10 | 0.00 | 47.10 |
| 26 CARITAS | 315.00 | 0.00 | 150.00 | 320.00 | 145.00 |
| 27 Secondary Show | 366.83 | (2.73) | 0.00 | 364.10 | 0.00 |
| 28 Iona 17 | (552.87) | 0.00 | 370.00 | (182.87) | 0.00 |
| 29 Art Packs | 198.00 | 0.00 | 267.00 | 402.05 | 62.95 |
| 30 School Shop | 297.00 | 0.00 | 0.00 | 32.83 | 264.17 |
| 31 Yearbook | 0.00 | 0.00 | 1,316.25 | 1,300.00 | 16.25 |
| 32 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 Battlefields18 | 0.00 | 0.00 | 16,419.56 | 16,336.00 | 83.56 |
| 34 PKC Trust | 0.00 | 0.00 | 1,038.00 | 0.00 | 1,038.00 |
| 35 P7 Len.Muir18 | 0.00 | 0.00 | 12,096.10 | 5,751.00 | 6,345.10 |
| 36 Winter Ball | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 Interski | 0.00 | 0.00 | 540.00 | 540.00 | 0.00 |
| 38 Parties | 0.00 | 0.00 | 440.00 | 440.00 | 0.00 |
| 39 Leavers Hood | 0.00 | 0.00 | 864.00 | 864.00 | 0.00 |
| 40 Prom 2018 | 0.00 | 0.00 | 6,061.52 | 5,206.19 | 855.33 |
| 41 Leavers Day | 0.00 | 0.00 | 762.57 | 762.57 | 0.00 |
| 42 S1 Len.Muir18 | 0.00 | 0.00 | 3,600.30 | 810.00 | 2,790.30 |
| 43 Spring Fling | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 IONA 18 | 0.00 | 0.00 | 2,212.13 | 1,699.35 | 512.78 |
| 45 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 46 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 Ski 2019 | 0.00 | 0.00 | 19,092.33 | 4,730.00 | 14,362.33 |
| 48 P7 hoodies | 0.00 | 0.00 | 672.00 | 0.00 | 672.00 |
| Total | 76,848.24 | 2,818.49 | 126,986.69 | 150,909.54 | 55,743.88 |

