

**INDEPENDENT EXAMINER'S REPORT TO THE CITY OF PERTH EARLY CHILDHOOD CENTRE SCHOOL  
FUND COMMITTEE CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2017**

I report on the 'School Fund Summary' of the City of Perth Early Childhood Centre 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 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 on the next page) 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  
Finance Support Team  
Education & Children's Services  
Perth & Kinross Council  
2 High Street  
PERTH  
PH1 5PH**

**Independent Examiner's Comments (if any)**

**City of Perth Early Childhood Centre 2016/17 SCHOOL FUND SUMMARY**

	Opening balances	Prior year adj	Income	Expenditure	Balance
<b>RBS A/C</b>	3,820.44	229.45	6,552.69	9,745.97	858.61
	0.00	0.00	0.00	0.00	0.00
<b>Cash</b>	17.26	0.00	1,205.49	1,083.94	128.81
<b>TOTAL</b>	<b>3,837.70</b>	<b>229.45</b>	<b>7,758.18</b>	<b>10,839.91</b>	<b>985.42</b>

**Breakdown by Project**

	Project Name	Opening balances	Prior Year adj	Income	Expenditure	Balance
<b>1</b>	<b>Gen Reserves</b>	1,044.69	0.00	656.15	671.98	1,028.86
<b>2</b>	<b>Nursery Snack</b>	453.71	54.45	3,933.45	4,687.38	-245.77
<b>3</b>	<b>Nursery Fund</b>	2,010.39	175.00	3,046.50	5,184.76	47.13
<b>4</b>	<b>Enviro Fund</b>	129.88	0.00	0.00	0.00	129.88
<b>5</b>	<b>Educ Trust</b>	160.13	0.00	138.00	277.09	21.04
<b>6</b>	<b>NHS Trust</b>	42.08	0.00	0.00	35.54	6.54
<b>7</b>	<b>PP Charges</b>	-3.18	0.00	-15.92	-16.84	-2.26
	<b>Total</b>	<b>3,837.70</b>	<b>229.45</b>	<b>7,758.18</b>	<b>10,839.91</b>	<b>985.42</b>