

# Balance Sheet (Movement) (Cash)

## Kinross High School

Report Period: 01/08/2016 - 31/07/2017

Account(s) in this report: KHS School Fund

Column	Code	DR	CR
1 Activities Week	0		19645.32
10 Rugby Club Fundraising	0		3910.00
11 Concert	0		6064.02
13 Disco/Parties	0		1982.62
14 Drama	0		2595.10
15 Duke of Edinburgh	0		2305.25
16 English	0		703.00
18 Geography	0		592.00
19 General	0		22258.04
20 History/Modern Studies	0		6142.87
24 Lockers	0		2831.78
25 Mathematics	0		26.84
26 Modern Languages	0		23356.98
27 Enterprise	0		98.30
28 PE	0		434.97
29 Sale of Assets	0		18.00
3 Affiliation	0		1734.00
31 Photographs	0		638.26
32 Prize-giving	0		700.00
36 School Projects	0		6205.00
38 S6 Leavers Hoodies	0		7714.63
39 S6 Weekend	0		9665.14
4 Art and Design	0		300.00
41 Transport	0		9999.08
42 Yearbook	0		1470.04
5 CLW	0		19.50
50 Camera Club	0		381.32
53 Home Economics	0		640.00
56 300 Club	0		3298.00
6 Biology	0		566.50
60 Staff Pantomime	0		2816.54
61 JH China Trip	0		5345.01
62 Ties	0		2675.10
64 Rock Challenge	0		6844.60
65 Lifeskills	0		727.55
69 Battlefield Trip	0		14692.30
70 Ski trip	0		21990.00
71 Charity Account	0		6200.37
74 Music	0		8891.29
8 Chemisty	0		4162.48

Please Note: This report advises the movement in each of the accounts (columns) listed and does not include opening balances. When Invoice Manager Balances are included Opening and Closing Balances are reported separately.

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Account(s) in this report: KHS School Fund

Column	Code	DR	CR
99 ParentPay Charges		1576.36	
VAT Output Tax	0		
1 (P) Activities Week	0	27203.46	
10 (P) Rugby Club Fundraising	0	2977.50	
11 (P) Concert	0	5589.81	
13 (P) Disco/Parties	0	3544.72	
14 (P) Drama	0	2520.93	
15 (P) Duke of Edinburgh	0	5490.09	
16 (P) English	0	674.00	
18 (P) Geography	0	565.00	
19 (P) General	0	26840.64	
20 (P) History/Modern Studies	0	14581.80	
24 (P) Lockers	0	4255.00	
26 (P) Modern Languages	0	26514.86	
27 (P) Enterprise	0	15.00	
28 (P) PE	0	982.52	
3 (P) Affiliation	0	1341.00	
31 (P) Photographs	0	506.38	
32 (P) Prize-giving	0	1308.16	
35 (P) School Council	0	3.71	
36 (P) School Projects	0	1124.70	
38 (P) S6 Leavers Hoodies	0	12796.54	
39 (P) S6 Weekend	0	13563.58	
4 (P) Art and Design	0	59.99	
41 (P) Transport	0	2653.71	
42 (P) Yearbook	0	1104.00	
50 (P) Camera Club	0	315.01	
53 (P) Home Economics	0	579.00	
56 (P) 300 Club	0	4031.00	
6 (P) Biology	0	709.50	
60 (P) Staff Pantomime	0	4672.95	
61 (P) JH China Trip	0	500.00	
62 (P) Ties	0	4699.33	
64 (P) Rock Challenge	0	6208.04	
65 (P) Lifeskills	0	176.30	
69(P) Battlefield Trip	0	17554.51	
70 (P) Ski trip	0	34281.09	
71 (P) Charity Account	0	12755.75	
74 (P) Music		8093.55	

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Column	Code	DR	CR
8 (P) Chemistry	0	4211.09	
9 (P) Clubs	0	71.36	
P99 Parent Pay Charges			1914.57
VAT Input Tax	0		
Cash at Bank (KHS School Fund)	750		43637.35
Cash on Hand	760		458.22
Net Change		0.00	

Please Note: This report advises the movement in each of the accounts (columns) listed and does not include opening balances. When Invoice Manager Balances are included Opening and Closing Balances are reported separately.

# Bank Reconciliation

## Kinross High School

Report Period: 01/07/2017 - 31/07/2017

Account(s) in this report: KHS School Fund

### MY RECORDS

Opening Bank Balance	102801.08		
Total Bank Deposits	1328.09	<b>SUBTOTAL</b>	104129.17
Total Bank Payments	0.00	<b>RECORDS BALANCE</b>	104129.17

### BANK STATEMENT

Bank Statement Closing Balance	103179.71		
Deposits Not Shown	1029.46	<b>SUBTOTAL</b>	104209.17
Payments Not Shown	80.00	<b>BANK BALANCE</b>	104129.17

### Outstanding Deposits

Date	Receipt No.	Amount	Details
30/06/2017		19.62	PP Fees PP Fees 21/6 - 27/6 2017
30/06/2017		15.13	PP Fees PP Fees 28/6 - 4/7 2017
31/07/2017		7.66	PP Fees PP Fees 26/7/17 - 01/8/17
31/07/2017		494.39	PP Income PP Income 26/7/17 - 01/08/17
31/07/2017		0.13	PP Fees PP Fees 19/7/17 / 25/7/17
31/07/2017		8.62	PP Income PP Income 19/7/17 - 25/7/17
31/07/2017		1.62	PP Fees PP Fees 12/7/17 - 18/7/17
31/07/2017	511	100.00	284 notes Dress Down Day - Last Day of Term
31/07/2017	512	382.29	285 Coins Dress Down Day - Last Day of Term
<b>Total</b>		<b>1029.48</b>	

### Outstanding Payments

Date	Cheque No.	Amount	Details
30/11/2016	0054	25.00	A Fraser KHS 300 Club Winner - Greenshields
24/04/2017	97	55.00	E Page Ski Trip Incidentals
<b>Total</b>		<b>80.00</b>	

# Cash Reconciliation

**Kinross High School**

Report Period: 01/07/2017 - 31/07/2017

Account(s) in this report: KHS School Fund

## MY RECORDS

Opening Cash Balance	1119.95		
Receipts Not Banked	0.00	<b>SUBTOTAL</b>	1119.95
Total Cash Payments	10.00	<b>CASH ON HAND PER RECORDS</b>	1109.95
		<b>ACTUAL BALANCE OF CASH ON HAND</b>	1109.95

**INDEPENDENT EXAMINER'S REPORT TO THE KINROSS HIGH SCHOOL FUND COMMITTEE  
CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2017**

I report on the 'Balance Sheet (Movement) (Cash)' report showing the receipts and payment of Kinross High School Fund for the year ended 31 July 2017. (The 'Bank Reconciliation' and 'Cash Reconciliation' show the bank and cash balances as at 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*

*28 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)**