INDEPENDENT EXAMINER'S REPORT TO THE DUNNING PRIMARY SCHOOL FUND COMMITTEE CHAIRPERSON FOR THE YEAR ENDED 31 JULY 2025

I report on the 'School Fund Summary' of Dunning Primary School Fund for the year ended 31 July 2025. 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 16/01/2026**

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Independent Examiner's Comments (if any):

None.