

J K ACCOUNTANCY



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18 March 2021

The Governing Body
Highfields Primary School
Colchester Road
Lawford
MANNINGTREE
CO11 2BN

Dear Governors

Please find enclosed my report for the School Fund Account for the year ended 31 December 2020.

If you have any queries relating to the accounts, please do not hesitate to contact me.

Yours sincerely

Joanne Kent

Joanne Kent MAAT

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Independent Review of Highfields Primary School Fund Account For the year ended 31 December 2020

Highfields Primary School
Colchester Road
Lawford
MANNINGTREE
CO11 2BN

School Fund Account for the period ended 31 December 2020

	<u>2020</u>	<u>2019</u>
	£	£
Opening Balance	16,417.20	11,882.48
Movement in the period	(5,841.23)	4,534.72
2020 Income £34,137.71		
Expenditure (£39,978.94)		
Closing Balance	10,575.97	16,417.20
Plus net advance income		271.50
Less net advance expenditure	(54.50)	
Final Closing Balance	10,521.47	16,688.70
	=====	=====

Represented by:

Cash in hand	3.34	37.89
Barclays Current A/c -7022	3,897.47	10,045.23
Barclays Deposit A/c -7049	6,620.66	6,605.58
	=====	=====
	10,521.47	16,688.70
	=====	=====

J K ACCOUNTANCY



Accountants Notes:

I have performed an Independent review of the account for the period 1 January 2020 to 31 December 2020, to which I find all transactions in order.

It is clear to me that COVID-19 has had a dramatic impact on school activities throughout the year, with events cancelled and monies refunded to the parents/carers of the school children. These transactions are clearly recorded.

For income received, I have randomly picked a few transactions from differing accounts (COMP, KTD0, ORIT & SWSP), to which I am fully satisfied these have been recorded correctly. There is a full audit trail for each transaction, and I can trace the receipts both through the bank and through SchoolComms, again, I am satisfied that this has been completed without any errors.

Payments made have been signed off after a valid purchase invoice has been received and authorisation has been received by 2 signatories. A full audit trail of each transaction is recorded, traceable from the account through to the payments raised and subsequently, through the current account.

I would like to point out that there are a number of cheques that remain unrepresented to the bank at the year end 2020, some of these were unrepresented at the end of the year 2019 also. It would be my suggestion that any unrepresented cheques are followed up with the payee, or alternatively written off to donations in the year 2021.

Following my review of the 2019 accounts, I am again satisfied that after my Independent review of the 2020 accounts, the following methods have been followed:

- Regular bank reconciliations have been performed and signed off
- Receipts are recorded accurately
- Payments are made after full authorisation sought, being signed and dated accordingly

I have not performed a full audit as only an Independent review is required for the turnover stated. However, from the documents I have reviewed, I am fully satisfied that accounts represent a full and fair view of the income and expenditure of The School Fund for the year ended 31 December 2020.

Joanne Kent

Joanne Kent MAAT

18 March 2021

HIGHFIELDS C.P. SCHOOL

FINAL INC AND EXP TRANSFERRED TO NEXT PERIOD beginning 01/01/21

	INCOME	EXPENDITURE
HPWR HARRY POTTER	1410.00	739.50
MR21 Mersea 2021	40.00	765.00
	-----	-----
	1450.00	1504.50
	-----	-----
LESS ADVANCE INCOME		1450.00

NET EXPENDITURE PAID IN ADVANCE		54.50
		=====

HIGHFIELDS C.P. SCHOOL

FINAL BALANCE FOR PERIOD ENDING 31/12/20

OPENING BALANCES	16417.20
MOVEMENT IN PERIOD	(5847.82)

CLOSING BALANCE	10569.38

LESS NET ADVANCE EXPENDITURE	(54.50)
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REPRESENTED BY

Cash in Hand	3.34
Cheques in Hand	0.00
Current Account	0.00
BARC. CURRENT A/C 70467022	3897.47
BARC. DEPOSIT A/C 20467049	6614.07

	10514.88
	=====

	10514.88
	=====

Signed:

Date:

Fund Administrator

These accounts provide a true and fair representation of the transactions shown in the statements of the establishment's unofficial funds according to the documentation presented to me.

Signed:

Date:

Hon. Auditor

HIGHFIELDS C.P. SCHOOL

STATEMENT OF TURNOVER FOR PERIOD 01/01/20 TO 31/12/20

Receipts in this Period	34131.12
Accrued Receipts in next period	1450.00

	35581.12
Less Value of Internal Transfers	(1181.65)

TOTAL GROSS INCOME	34399.47
	=====

HIGHFIELDS C.P. SCHOOL

FINAL INCOME AND EXPENDITURE REPORT FOR PERIOD 01/01/20 TO 31/12/20

	OPENING	INCOME	EXPENDITURE	CLOSING
AUTO AUTOGRAPH BOOKS YR 6	26.96		141.60	-114.64
BARR Gate Barrier	40.00	25.00		65.00
BREK BREAKFAST CLUB	1177.66	9723.00	10180.03	720.63
CHTY DONATIONS TO CHARITIES	0.00	466.50	466.50	0.00
COMP Computer Science Trip	0.00	379.50	390.00	-10.50
DONA DONATIONS TOWARDS EQUIP.	1006.41	250.00	776.05	480.36
EGPT EGYPT DAY YEAR 5	0.00	400.00	400.00	0.00
FIRL FIRE OF LONDON	0.00	1603.00	1603.00	0.00
FLU staff flu jab	0.00	20.00	20.00	0.00
GOSH Grt Ormond Street	0.00	28.00	28.00	0.00
INT BANK INTEREST & CHARGES	0.00	8.49		8.49
IPMU Ipswich Museum Y3&4	0.00	1000.00	1000.00	0.00
KTDO KATIE TAIT DONATIONS	0.00	817.50	642.97	174.53
MGDN Music Garden 2016	19.27			19.27
MR20 Mersea 2020	0.00	2405.00	3225.00	-820.00
MUSC MUSIC TUITION SCHEME	243.46	8242.65	7708.61	777.50
NK19 Norfolk 19	90.00			90.00
NK20 NORFOLK 2020	0.00	2365.00	2365.00	0.00
ORIT Orienteering Year 6	0.00		20.00	-20.00
PHOT PHOTOGRAPHS	141.92	531.58	268.39	405.11
PLAN PLANETARIUM	0.00	450.00	450.00	0.00
POP Poppey Appeal	0.00	234.00	234.00	0.00
REC Recorders Lessons	135.00	510.00	645.00	0.00
REFR REFRESHMENTS-STAFF TEA,C	22.63	354.50	243.43	133.70
SCL SCHOOL COUNCIL FND RSING	275.26			275.26
SCOM School Comms	248.92	41.20	340.63	-50.51
SP19 SPONSORED EVENT 19	3630.51	133.00	2151.55	1611.96
STAG NEW STAGE	2494.51		20.00	2474.51
STHE St Helena Hospitce	0.00	280.00	294.00	-14.00
STON STONE AGE 3&4	0.00	713.00	713.00	0.00
SWAU Swimming Autumn	2663.50	75.50	2739.00	0.00
SWSP Swimming Spring	0.00	2706.50	2706.50	0.00
TSHR PE TSHIRTS	-17.06	93.00	61.88	14.06
UNI Essex Childrens Universi	45.00			45.00
UNIF TIES, BADGES, SPORTS BAG	34.60	25.20	144.80	-85.00
WELL Staff Wellbeing	0.00	250.00		250.00
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	12278.55	34131.12	39978.94	6430.73
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EXCESS OF EXPENDITURE OVER INCOME		5847.82		
		-----	-----	
		39978.94	39978.94	
		=====	=====	

HIGHFIELDS C.P. SCHOOL

List of Unreconciled entries in BARC. CURRENT A/C 70467022

	Ref	Credit	Debit
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23/07/19 Payee and U/Ac details archived	C104995		23.00
15/11/19 Payee and U/Ac details archived	C105033		10.22
23/04/20 BANCROFT-LISK EMILI CHA (U/Ac MR20)	C105093		20.00
23/04/20 CANNINGS ELLA CHA (U/Ac MR20)	C105097		20.00
23/04/20 DORNEY EMMI CHA (U/Ac MR20)	C105099		20.00
23/04/20 LEWIS ETHAN CHA (U/Ac MR20)	C105103		20.00
23/04/20 MACONOCHIE MICAH CHA (U/Ac MR20)	C105112		20.00
23/04/20 LAMONT ISABELLE SPA (U/Ac MR20)	C105126		20.00
23/04/20 TALBOT OLIVIA SPA (U/Ac MR20)	C105132		20.00
12/06/20 ALLWOOD JODY RABB (U/Ac NK20)	C105139		30.00
14/07/20 SKINNER JOSHUA RABBIT (U/Ac NK20)	C105157		30.00
15/07/20 ALLSTON ARTHUR FOX (U/Ac NK20)	C105160		170.00
15/07/20 MILES EMILY FOX (U/Ac NK20)	C105172		30.00
15/07/20 SPENCER BEN FOX (U/Ac NK20)	C105180		30.00
10/12/20 CHILDREN-IN-NEED (U/Ac CHTY)	C105236		466.50
11/12/20 CHESTER FRED RABBIT (U/Ac BREK)	C105239		72.00
11/12/20 TURNBULL PHOEBE DEER (U/Ac BREK)	C105240		26.00
11/12/20 ANDREWS AMELIE FOX (U/Ac BREK)	C105242		36.00
11/12/20 ABBOTT FELIX BEAVER (U/Ac BREK)	C105243		6.00
11/12/20 PARKES VAN ROOYEN G OWL (U/Ac BREK)	C105244		44.00
11/12/20 COLTHURST SINATRA L MOLE (U/Ac BREK)	C105245		21.00
11/12/20 YUVARAJ DEEPAK OWL (U/Ac BREK)	C105246		30.00
18/12/20 ST HELENA HOSPICE (U/Ac STHE)	C105250		294.00
18/12/20 MILLS DONNA MRS (U/Ac BREK)	C105251		124.70
06/01/21 HIGHFIELDS PRIMARY SCHOOL (U/Ac BREK)	C105252		460.00
		-----	-----
Totals		0.00	2043.42
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Net Debit			2043.42

Reconciled Balance	5480.89
Unreconciled entries	-2043.42
Today's Balance	3437.47