

# BERNARDS HEATH JUNIOR SCHOOL PARENT TEACHER ASSOCIATION

England & Wales · Charity number 1056642

## Details

---

Other names	SPENCER SCHOOL PARENT-TEACHER ASSOCIATION, BERNARDS HEATH JUNIOR SCHOOL PTA
Status	Registered
Legal form	Other
Registered	2016-11-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Bernards Heath Junior School Watson Avenue St. Albans AL3 5HP
Phone	01727856262
Email	<a href="mailto:ptatreasurer@bernardsheathjnr.herts.sch.uk">ptatreasurer@bernardsheathjnr.herts.sch.uk</a>
Website	<a href="http://www.bernardsheathjnr.herts.sch.uk/pta.html">www.bernardsheathjnr.herts.sch.uk/pta.html</a>

## Activities

---

**Objects:** TO ADVANCE THE EDUCATION OF PUPILS IN THE SCHOOL (FOR FURTHER DETAILS, SEE CLAUSE 2 OF CONSTITUTION)

**Activities:** FUNDRAISING ACTIVITIES ; CAKE SALES,SUMMER FETE, QUIZ NIGHTS

## Classification

---

- **How:** Makes Grants To Organisations, Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

## Geography

---

- Area of benefit: ST AKBANS
- Hertfordshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£37,785	£42,367	-	-
2024-08-31	£37,918	£28,913	-	-
2023-08-31	£25,863	£20,018	-	-
2022-08-31	£26,842	£14,840	-	-
2021-08-31	£8,704	£30,535	-	-
2020-08-31	£18,447	£14,223	-	-

## Trustees

---

Name	Role	Appointed
Jennifer Cook		2025-09-19
Therese Durant		2023-11-01

---

# Accounts

---

## **Independent Auditing of the Fund Account**

The School Financial Value Standards (SFVS) replaced Financial Management Standard in Schools (FMSiS) in the summer of 2011.

Standard D22 of the SFVS is “Does the school have adequate arrangements for the audit of voluntary funds”.

The term voluntary fund applies to any account other than the Budget Share Account that is managed by the school. This includes the School Fund Account, Governors accounts etc. The governor’s accounts are often already audited annually.

At the end of each financial year, the finance staff prepare their final accounts which need to have an independent examination/audit. An independent examiner could be any person not involved with the running of the school with a financial knowledge. Therefore it cannot be a governor but could be a parent, a person in the local community or request for FSS to audit the accounts. Some schools have taken the decision to swap accounts with a local school and audit each others.

An audit certificate is what an auditor will expect to see when visiting the school. This should be completed by the examiner to state they are an accurate set of accounts. This certificate and what an independent examination consists of can be found at Appendix A (Proforma) and Appendix B (Definitions of ‘audit’ and ‘independent examination’). Whilst the SFVS standard asks for an audit Hertfordshire will accept an independent examination in line with the Charity Commission guidelines. This states that the governors can opt for an independent examination as opposed to a statutory audit for fund accounts with gross income under £500,000.

Also attached at the back of this document is a copy of the checks that audit make when doing a full school audit. This may be useful to the independent examiner when auditing the fund account.

## APPENDIX A

### PRO FORMA AUDIT CERTIFICATE

A separate certificate should be completed for each unofficial or private account run by the school or it's Governing Body.

#### Examiner's report

I have examined the final accounts for the year ending **31 August 2025** for the **Bernards Heath Junior School PTA** run by Bernards Heath Junior School PTA, and the underlying accounts and financial records. I have obtained all the information and explanations I consider necessary to complete the statement below. Further, I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report.

I certify that the accompanying final accounts (summary income and expenditure account and balance sheet) present an accurate picture of the activities and transactions undertaken through this account and of the financial position at the end of the year.

#### Examiner's signature



Date: 26.05.26

Name: Malgorzata Gentry

Status: Accounting Technician/Assistant Accountant

Contact telephone number: 07835 566 344

## Appendix B

### Definitions of 'audit' and 'independent examination' based on those published by the Charity Commission.

**Professional audit:** An audit undertaken by a person who is eligible under the 1993 Charities Act, normally a registered auditor. The auditor has to express a professional opinion as to whether the accounts are 'true and fair' and they conduct the audit in accordance with relevant auditing standards.

An **independent examination** is an external review of an organisation's accounts and is carried out by an independent person with the requisite ability and practical experience to carry out a competent examination.

An independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience. An examination is a less onerous form of scrutiny than an audit and provides less assurance in terms of the depth of work which is to be carried out.

An examiner, in their report, is only required to confirm that no evidence has been found that suggests certain things have not been done by the organisation. This form of 'negative assurance' is a more limited form of scrutiny. The examiner is not acting as an auditor and so is not required to plan their work, to identify fraud or to test the internal financial controls operating in the organisation.

An examination involves a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also involves a review of the accounts and the consideration of any unusual items or disclosures identified. It is important to note that verification and vouching procedures, where an item in the accounts is checked against an original document such as an invoice or a receipt, only becomes necessary where significant concerns are identified from the work of the examiner, or where satisfactory explanations cannot be obtained from those responsible for the administration of the accounts.

In the examiner's report, the examiner is only required to provide a statement on specific matters that have come to their attention as a result of the examination procedures followed. An auditor is required to build up a body of evidence to support a positive statement of opinion on the accounts. In particular, an auditor is required to form an opinion as to whether the accounts show a 'true and fair view'.

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

Sch No	416
--------	-----

Completed by	Malgorzata Gentry	Date	26/05/26
Reviewed by		Date	

Question		Response	Ass't
1	How many private accounts, (including governor accounts), does the school have?	One	
2	What format is used for recording transactions: <ul style="list-style-type: none"> <li>● manual</li> <li>● computerised ledger                             <ul style="list-style-type: none"> <li>● Keys</li> <li>● FMS6</li> <li>● Excel</li> <li>● Sage</li> <li>● Other</li> </ul> </li> </ul>	Excel	
3	Who is responsible for: <ul style="list-style-type: none"> <li>● recording transactions</li> <li>● preparing income for banking</li> <li>● banking</li> <li>● recording transactions in the ledger</li> <li>● bank reconciliations</li> <li>● preparing cheques</li> <li>● signing cheques?</li> </ul>	Celeste Pause Celeste Pause and Therese Durant Celeste Pause and Therese Durant Celeste Pause Celeste Pause N/A no cheques used. Dual authorisation for online payments (Celeste Pause and Therese Durant)	
4	If one person completes all or most transactions is there any evidence of some form of internal check, e.g. <ul style="list-style-type: none"> <li>● countersigning bank reconciliations,</li> <li>● checking of income records before banking, etc.?</li> </ul>	Cash takings from each event are counted by the event organiser (excluding the Treasurer) before being passed to the Treasurer for banking, providing an independent check of receipts. For smaller events, the cash is counted and confirmed by at least two PTA members before it is banked. At the May Fair, responsibilities for recording cash takings and banking the cash were carried out separately. In addition, all cash was counted by at least two individuals on the day.	
5	How often are bank reconciliations undertaken?	Monthly	
6	How often is the fund account reported to the Governing Body? (Minimum requirement is annually) Any large payments should be reported and discussed.	PTA accounts sent to the governing body annually.	

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Malgorzata Gentry	<b>Date</b>	26/05/26
<b>Reviewed by</b>		<b>Date</b>	

Question		Response	Ass't
7	If the school sells uniform, or other stock items, are there: <ul style="list-style-type: none"> <li>● issues records held</li> <li>● regular stock checks undertaken</li> <li>● comparisons made between the stock issued and the income banked/generated</li> <li>● trading accounts produced?</li> </ul>	N/A school does not sell new uniform	
8	Who is responsible for: <ul style="list-style-type: none"> <li>● issuing stock</li> <li>● undertaking stock checks?</li> </ul>	N/A	
9	If this is the same person, is there any independent review?	N/A	
10	Where are the stock records retained?	N/A	

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

Sch No	416
--------	-----

Completed by	Malgorzata Gentry	Date	26/05/26
Reviewed by		Date	

**TESTS**

	Test	Conclusion
1	<p>Review the ledger, (and/or other documentation), and ensure that:</p> <ul style="list-style-type: none"> <li>the balance brought forward from the previous year has been split between the various headings</li> <li>unpresented or bounced cheques have been correctly treated</li> <li>transactions are completed in ink</li> <li>correcting fluid has not been used</li> <li>there is evidence of regular bank reconciliations</li> <li>bank reconciliations are signed by:                             <ul style="list-style-type: none"> <li>the person performing them</li> <li>an independent reviewer, (e.g. the Headteacher).</li> </ul> </li> </ul>	<p>Y</p> <p>N/A</p> <p>N/A – all transactions are electronic</p> <p>Y (via enquiry)</p> <p>No documented evidence of this was identified. However, this was not considered necessary due to the limited number of transactions, the use of dual authorisation for online payments, the absence of cheque payments, and the independent review performed at the end of the financial year.</p>
2	<p>Check or reconstruct the last bank reconciliation to ensure that:</p> <ul style="list-style-type: none"> <li>it is correct</li> <li>that there are no old outstanding cheques or unpresented income items that either need review or writing back into the accounts.</li> </ul>	All correct
3	<p>Identify the income generated against each of the headings in the ledger, particularly where the VAT threshold limit is exceeded, and ensure that taxable sales are within this limit.</p>	N/A
4	<p>Check a sample of income records and ensure that it is possible to determine:</p> <ul style="list-style-type: none"> <li>the source of income</li> <li>the date of receipt</li> <li>the recipient</li> <li>banking reference</li> <li>confirmation of banking.</li> </ul>	See attached income testing sheet
5	<p>Check a sample of expenditure items for appropriateness (predominantly for expenditure for the children in the school) and completeness of information.</p>	See attached expenditure testing sheet

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

Sch No 416

**PRIVATE (PTA) ACCOUNT**

Completed by	Malgorzata Gentry	Date	26/05/26
Reviewed by		Date	

Test 6 – Expenditure testing

Sample:

Chq No	Date	Amt £	Supplier	Invoice Date	Supporting Docs	Hosp i tality	Certified	Chq Sig	Curricul ar	Taxable	Description / Comments
Outward Faster Payment	28.04.25	180	Braid Maidens	25.03.25	Invoice BM631						Invoice paid to Braid Maidens for the event organised by PTA – Braid Workshop
Outward Faster Payment	09.05.25	3,781.07	Bernards Heath Junior School	01.05.25	Letter from BHJS						Invoice for a new hall projector from BHJS. Agreed to a letter from school and the invoice from Whitestar Solutions Ltd Invoice No.17038
Outward Faster Payment	20.05.25	300	Moonlite Entertainments/B.Callu m	24.04.25	Invoice						Invoice paid for the Mayfair activity/ Rodeo Bull including Operator
Cash Withdrawal	16.05.25	700	N/A		May Fair working Papers						Cash Withdrawal for May Fair Float as agreed for bank/Cash reconciliation
Outward Faster Payment	31.07.25	7,707.30	Well End Activity Centre	No Invoice Date	Invoice WEAC- 01828						The outstanding balance of £7,707.30 was settled after the event. The total net invoice value £8,115

Control operating: Yes / No

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

<b>Sch No</b>	416
---------------	-----

**PRIVATE (PTA) ACCOUNT**

<b>Completed by</b>	Malgorzata Gentry	<b>Date</b>	26/05/26
<b>Reviewed by</b>		<b>Date</b>	

Test 6 – Income testing

Sample:

Paying In Slip No	Date	Amt £	Income source	Paying in Slip Date	Supporting Docs	Record Signed	Curricular	Description / Comments
Cash Deposit	08.11.24	443.35	Income/cash Deposited after a few school events					Cake sale - £279 Uniform sale - £67 Family camp - £97
BACS payment	06.02.25	1160	Family Camp – funds received from Parent Pay App					Funds received from parents for the family camp event
BACS payment	20.03.25	245	Braid Maiden – funds received from Parent Pay App					Funds received from parents for taking part in the Braid Maiden Event
Cash Deposit	20.05.25	5671	Income from May Fair					Income from May Fair was agreed to the cash paperwork and reconciliation.
Inward Payment	11.06.25	55.77	Disco Night					Inward payment - refund received by bank transfer from Rosalyn Silcox for snacks purchased for Disco Night from Amazon. Supporting receipt agreed.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Bernards Heath Junior School PTA  
Bernards Heath Junior School PTA

1056642

CC16a

## Receipts and payments accounts

For the period from	01/09/2024	To	31/08/2025
---------------------	------------	----	------------

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Charitable activities	37,785	-	-	37,785	37,918
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>37,785</b>	<b>-</b>	<b>-</b>	<b>37,785</b>	<b>37,918</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>37,785</b>	<b>-</b>	<b>-</b>	<b>37,785</b>	<b>37,918</b>
<b>A3 Payments</b>					
Event-related expenditure	21,020	-	-	21,020	16,448
Charitable Activities	21,347	-	-	21,347	12,465
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>42,367</b>	<b>-</b>	<b>-</b>	<b>42,367</b>	<b>28,913</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>42,367</b>	<b>-</b>	<b>-</b>	<b>42,367</b>	<b>28,913</b>
<b>Net of receipts/(payments)</b>	<b>- 4,582</b>	<b>-</b>	<b>-</b>	<b>- 4,582</b>	<b>9,005</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	33,384	-	-	33,384	24,379
<b>Cash funds this year end</b>	<b>28,802</b>	<b>-</b>	<b>-</b>	<b>28,802</b>	<b>33,384</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>		28,772	-	-
		30	-	-
		-	-	-
	<b>Total cash funds</b>	<b>28,802</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Bernards Heath Junior School PTA

**On accounts for the year  
ended**

31<sup>st</sup> August 2025      **Charity no  
(if any)**      1056642

**Set out on pages**

1 to 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

Gentry

**Date:**

26/05/2026

**Name:**

Malgorzata Gentry

**Relevant professional  
qualification(s) or body  
(if any):**

AAT

**Address:**

81 Beech Road  
St Albans  
Herts, AL3 5AP

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

---

# Accounts

---

## APPENDIX A

### PRO FORMA AUDIT CERTIFICATE

A separate certificate should be completed for each unofficial or private account run by the school or it's Governing Body.

Examiner's report

I have examined the final accounts for the year ending **31 August 2024** for the **Bernards Heath Junior School PTA** run by Bernards Heath Junior School PTA and the underlying accounts and financial records. I have obtained all the information and explanations I consider necessary to complete the statement below. Further, I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report.

I certify that the accompanying final accounts (summary income and expenditure account and balance sheet) present an accurate picture of the activities and transactions undertaken through this account and of the financial position at the end of the year.

Examiner's signature



Date 05.05.2025

Name: Alison Dundjeric

Status: Accountant

Contact telephone number: 07811 466 912

## Appendix B

### Definitions of 'audit' and 'independent examination' based on those published by the Charity Commission.

**Professional audit:** An audit undertaken by a person who is eligible under the 1993 Charities Act, normally a registered auditor. The auditor has to express a professional opinion as to whether the accounts are 'true and fair' and they conduct the audit in accordance with relevant auditing standards.

An **independent examination** is an external review of an organisation's accounts and is carried out by an independent person with the requisite ability and practical experience to carry out a competent examination.

An independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience. An examination is a less onerous form of scrutiny than an audit and provides less assurance in terms of the depth of work which is to be carried out.

An examiner, in their report, is only required to confirm that no evidence has been found that suggests certain things have not been done by the organisation. This form of 'negative assurance' is a more limited form of scrutiny. The examiner is not acting as an auditor and so is not required to plan their work, to identify fraud or to test the internal financial controls operating in the organisation.

An examination involves a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also involves a review of the accounts and the consideration of any unusual items or disclosures identified. It is important to note that verification and vouching procedures, where an item in the accounts is checked against an original document such as an invoice or a receipt, only becomes necessary where significant concerns are identified from the work of the examiner, or where satisfactory explanations cannot be obtained from those responsible for the administration of the accounts.

In the examiner's report, the examiner is only required to provide a statement on specific matters that have come to their attention as a result of the examination procedures followed. An auditor is required to build up a body of evidence to support a positive statement of opinion on the accounts. In particular, an auditor is required to form an opinion as to whether the accounts show a 'true and fair view'.

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

<b>Question</b>		<b>Response</b>	<b>Ass't</b>
1	How many private accounts, (including governor accounts), does the school have?	One	
2	What format is used for recording transactions: <ul style="list-style-type: none"> <li>● manual</li> <li>● computerised ledger                             <ul style="list-style-type: none"> <li>● Keys</li> <li>● FMS6</li> <li>● Excel</li> <li>● Sage</li> <li>● Other</li> </ul> </li> </ul>	Excel	
3	Who is responsible for: <ul style="list-style-type: none"> <li>● recording transactions</li> <li>● preparing income for banking</li> <li>● banking</li> <li>● recording transactions in the ledger</li> <li>● bank reconciliations</li> <li>● preparing cheques</li> <li>● signing cheques?</li> </ul>	Celeste Pause Celeste Pause and Therese Durant Celeste Pause and Therese Durant Celeste Pause Celeste Pause N/A no cheques used. Dual authorisation for online payments (Celeste Pause and Therese Durant)	
4	If one person completes all or most transactions is there any evidence of some form of internal check, e.g. <ul style="list-style-type: none"> <li>● countersigning bank reconciliations,</li> <li>● checking of income records before banking, etc.?</li> </ul>	Each event organiser (non-Treasurer) counts any cash takings and then provides to the treasurer for banking. This provides a double check for cash receipts. Small events are checked by at least 2 PTA members before banking. For the May Fair there was segregation of duties between recording the cash takings and the banking of cash, in addition to the cash being counted by at least 2 people on the day.	
5	How often are bank reconciliations undertaken?	Monthly	
6	How often is the fund account reported to the Governing Body? (Minimum requirement is annually) Any large payments should be reported and discussed.	PTA accounts sent to the governing body annually.	

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

Question		Response	Ass't
7	If the school sells uniform, or other stock items, are there: <ul style="list-style-type: none"> <li>● issues records held</li> <li>● regular stock checks undertaken</li> <li>● comparisons made between the stock issued and the income banked/generated</li> <li>● trading accounts produced?</li> </ul>	N/a school does not sell new uniform.	
8	Who is responsible for: <ul style="list-style-type: none"> <li>● issuing stock</li> <li>● undertaking stock checks?</li> </ul>	n/a	
9	If this is the same person, is there any independent review?	n/a	
10	Where are the stock records retained?	n/a	

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

TESTS

	Test	Conclusion
1	<p>Review the ledger, (and/or other documentation), and ensure that:</p> <ul style="list-style-type: none"> <li>the balance brought forward from the previous year has been split between the various headings</li> <li>unpresented or bounced cheques have been correctly treated</li> <li>transactions are completed in ink</li> <li>correcting fluid has not been used</li> <li>there is evidence of regular bank reconciliations</li> <li>bank reconciliations are signed by:                             <ul style="list-style-type: none"> <li>the person performing them</li> <li>an independent reviewer, (e.g. the Headteacher).</li> </ul> </li> </ul>	<p>Y</p> <p>N/a</p> <p>N/a – all transactions are electronic</p> <p>Y (via enquiry)</p> <p>No evidence of this. Deemed not necessary given the small number of transactions, dual authorisation for online payments, no cheque payments and independent review at end of financial year.</p>
2	<p>Check or reconstruct the last bank reconciliation to ensure that:</p> <ul style="list-style-type: none"> <li>it is correct</li> <li>that there are no old outstanding cheques or unpresented income items that either need review or writing back into the accounts.</li> </ul>	All correct
3	<p>Identify the income generated against each of the headings in the ledger, particularly where the VAT threshold limit is exceeded, and ensure that taxable sales are within this limit.</p>	n/a
4	<p>Check a sample of income records and ensure that it is possible to determine:</p> <ul style="list-style-type: none"> <li>the source of income</li> <li>the date of receipt</li> <li>the recipient</li> <li>banking reference</li> <li>confirmation of banking.</li> </ul>	See attached income testing sheet
5	<p>Check a sample of expenditure items for appropriateness (predominantly for expenditure for the children in the school) and completeness of information.</p>	See attached expenditure testing sheet

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

<b>Sch No</b>	416
---------------	-----

**PRIVATE (PTA) ACCOUNT**

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

Test 6 – Expenditure testing

Sample:

Chq No	Date	Amt £	Supplier	Invoice Date	Supporting Docs	Certified	Chq Sig	Curricular	Description / Comments
Outward Faster Payment	16/10/23	500	Bernards Heath Junior School	26/09/23	Invoice 40832				Part payment for invoice total £12464.84. Agreed to letter from School and supporting invoice from supplier (Interim IT) for new laptops.
Account to account transfer	16/04/24	976.03	Headliners	n/a	Invoice 240202				Payment to organisers of Club night at Pioneer.
Inward payment stripe	02/05/24	84.00	Helen Taylor	n/a	Tesco receipts				Reimbursement of expenses for comedy night (wine)
Cash withdrawal	17/05/24	1,500		n/a	May fair working papers				Cash withdrawn for May Fair float. Agreed to May Fair bank/cash reconciliation.
Outward Faster Payment	24/05/24	439.88	Penny Powell	n/a	Expenses email and supporting receipts				Various expenses for May fair including food and beverages. Agreed a sample to receipts. (Aldi £32.94 and Sainsburys £118.75)
Outward Faster Payment	26/07/24	500	Well End Activity Centre	16/07/24	Invoice 878				Part payment for an invoice total of £5952.50. Agreed to invoice and inspected documents that reconciled to total.

## SCHOOL'S INTERNAL AUDIT PROGRAMME

<b>Sch No</b>	416
---------------	-----

## PRIVATE (PTA) ACCOUNT

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

Control operating: Yes / No

Test 6 – Income testing

Sample:

Paying In Slip No	Date	Amt £	Income source	Paying in Slip Date	Supporting Docs	Record Signed	Curricular	Description / Comments
Cash deposit	20/05/24	8111.27	Income from May Fair (cash)					May Fair cash raised. Agreed to May Fair working papers including cash reconciliation.
BACS payment	09/11/23	606.00	Income from Club night at Pioneer					Income from Club night at Pioneer
Inward payment	21/12/23	816.97	School Fundraising Ltd: Parent match funding					Parent match funding
Cash deposit	21/12/23	1749	Income from Break the rules event and Christmas raffle					Income from Break the rules event and Christmas raffle
Inward payment stripe	15/04/24	30.64	Income from Club night at Pioneer					Income from Club night at Pioneer
Cheque deposit	15/05/24	555.00	Income from May Fair					Income from May Fair

## APPENDIX A

### PRO FORMA AUDIT CERTIFICATE

A separate certificate should be completed for each unofficial or private account run by the school or it's Governing Body.

Examiner's report

I have examined the final accounts for the year ending **31 August 2024** for the **Bernards Heath Junior School PTA** run by Bernards Heath Junior School PTA and the underlying accounts and financial records. I have obtained all the information and explanations I consider necessary to complete the statement below. Further, I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report.

I certify that the accompanying final accounts (summary income and expenditure account and balance sheet) present an accurate picture of the activities and transactions undertaken through this account and of the financial position at the end of the year.

Examiner's signature



Date 05.05.2025

Name: Alison Dundjeric

Status: Accountant

Contact telephone number: 07811 466 912

## Appendix B

### Definitions of 'audit' and 'independent examination' based on those published by the Charity Commission.

**Professional audit:** An audit undertaken by a person who is eligible under the 1993 Charities Act, normally a registered auditor. The auditor has to express a professional opinion as to whether the accounts are 'true and fair' and they conduct the audit in accordance with relevant auditing standards.

An **independent examination** is an external review of an organisation's accounts and is carried out by an independent person with the requisite ability and practical experience to carry out a competent examination.

An independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience. An examination is a less onerous form of scrutiny than an audit and provides less assurance in terms of the depth of work which is to be carried out.

An examiner, in their report, is only required to confirm that no evidence has been found that suggests certain things have not been done by the organisation. This form of 'negative assurance' is a more limited form of scrutiny. The examiner is not acting as an auditor and so is not required to plan their work, to identify fraud or to test the internal financial controls operating in the organisation.

An examination involves a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also involves a review of the accounts and the consideration of any unusual items or disclosures identified. It is important to note that verification and vouching procedures, where an item in the accounts is checked against an original document such as an invoice or a receipt, only becomes necessary where significant concerns are identified from the work of the examiner, or where satisfactory explanations cannot be obtained from those responsible for the administration of the accounts.

In the examiner's report, the examiner is only required to provide a statement on specific matters that have come to their attention as a result of the examination procedures followed. An auditor is required to build up a body of evidence to support a positive statement of opinion on the accounts. In particular, an auditor is required to form an opinion as to whether the accounts show a 'true and fair view'.

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

<b>Question</b>		<b>Response</b>	<b>Ass't</b>
1	How many private accounts, (including governor accounts), does the school have?	One	
2	What format is used for recording transactions: <ul style="list-style-type: none"> <li>● manual</li> <li>● computerised ledger                             <ul style="list-style-type: none"> <li>● Keys</li> <li>● FMS6</li> <li>● Excel</li> <li>● Sage</li> <li>● Other</li> </ul> </li> </ul>	Excel	
3	Who is responsible for: <ul style="list-style-type: none"> <li>● recording transactions</li> <li>● preparing income for banking</li> <li>● banking</li> <li>● recording transactions in the ledger</li> <li>● bank reconciliations</li> <li>● preparing cheques</li> <li>● signing cheques?</li> </ul>	Celeste Pause Celeste Pause and Therese Durant Celeste Pause and Therese Durant Celeste Pause Celeste Pause N/A no cheques used. Dual authorisation for online payments (Celeste Pause and Therese Durant)	
4	If one person completes all or most transactions is there any evidence of some form of internal check, e.g. <ul style="list-style-type: none"> <li>● countersigning bank reconciliations,</li> <li>● checking of income records before banking, etc.?</li> </ul>	Each event organiser (non-Treasurer) counts any cash takings and then provides to the treasurer for banking. This provides a double check for cash receipts. Small events are checked by at least 2 PTA members before banking. For the May Fair there was segregation of duties between recording the cash takings and the banking of cash, in addition to the cash being counted by at least 2 people on the day.	
5	How often are bank reconciliations undertaken?	Monthly	
6	How often is the fund account reported to the Governing Body? (Minimum requirement is annually) Any large payments should be reported and discussed.	PTA accounts sent to the governing body annually.	

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

Question		Response	Ass't
7	If the school sells uniform, or other stock items, are there: <ul style="list-style-type: none"> <li>● issues records held</li> <li>● regular stock checks undertaken</li> <li>● comparisons made between the stock issued and the income banked/generated</li> <li>● trading accounts produced?</li> </ul>	N/a school does not sell new uniform.	
8	Who is responsible for: <ul style="list-style-type: none"> <li>● issuing stock</li> <li>● undertaking stock checks?</li> </ul>	n/a	
9	If this is the same person, is there any independent review?	n/a	
10	Where are the stock records retained?	n/a	

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

TESTS

	Test	Conclusion
1	<p>Review the ledger, (and/or other documentation), and ensure that:</p> <ul style="list-style-type: none"> <li>the balance brought forward from the previous year has been split between the various headings</li> <li>unpresented or bounced cheques have been correctly treated</li> <li>transactions are completed in ink</li> <li>correcting fluid has not been used</li> <li>there is evidence of regular bank reconciliations</li> <li>bank reconciliations are signed by:                             <ul style="list-style-type: none"> <li>the person performing them</li> <li>an independent reviewer, (e.g. the Headteacher).</li> </ul> </li> </ul>	<p>Y</p> <p>N/a</p> <p>N/a – all transactions are electronic</p> <p>Y (via enquiry)</p> <p>No evidence of this. Deemed not necessary given the small number of transactions, dual authorisation for online payments, no cheque payments and independent review at end of financial year.</p>
2	<p>Check or reconstruct the last bank reconciliation to ensure that:</p> <ul style="list-style-type: none"> <li>it is correct</li> <li>that there are no old outstanding cheques or unpresented income items that either need review or writing back into the accounts.</li> </ul>	All correct
3	<p>Identify the income generated against each of the headings in the ledger, particularly where the VAT threshold limit is exceeded, and ensure that taxable sales are within this limit.</p>	n/a
4	<p>Check a sample of income records and ensure that it is possible to determine:</p> <ul style="list-style-type: none"> <li>the source of income</li> <li>the date of receipt</li> <li>the recipient</li> <li>banking reference</li> <li>confirmation of banking.</li> </ul>	See attached income testing sheet
5	<p>Check a sample of expenditure items for appropriateness (predominantly for expenditure for the children in the school) and completeness of information.</p>	See attached expenditure testing sheet

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

<b>Sch No</b>	416
---------------	-----

**PRIVATE (PTA) ACCOUNT**

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

Test 6 – Expenditure testing

Sample:

Chq No	Date	Amt £	Supplier	Invoice Date	Supporting Docs	Certified	Chq Sig	Curricular	Description / Comments
Outward Faster Payment	16/10/23	500	Bernards Heath Junior School	26/09/23	Invoice 40832				Part payment for invoice total £12464.84. Agreed to letter from School and supporting invoice from supplier (Interim IT) for new laptops.
Account to account transfer	16/04/24	976.03	Headliners	n/a	Invoice 240202				Payment to organisers of Club night at Pioneer.
Inward payment stripe	02/05/24	84.00	Helen Taylor	n/a	Tesco receipts				Reimbursement of expenses for comedy night (wine)
Cash withdrawal	17/05/24	1,500		n/a	May fair working papers				Cash withdrawn for May Fair float. Agreed to May Fair bank/cash reconciliation.
Outward Faster Payment	24/05/24	439.88	Penny Powell	n/a	Expenses email and supporting receipts				Various expenses for May fair including food and beverages. Agreed a sample to receipts. (Aldi £32.94 and Sainsburys £118.75)
Outward Faster Payment	26/07/24	500	Well End Activity Centre	16/07/24	Invoice 878				Part payment for an invoice total of £5952.50. Agreed to invoice and inspected documents that reconciled to total.

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

<b>Sch No</b>	416
---------------	-----

**PRIVATE (PTA) ACCOUNT**

<b>Completed by</b>	Alison Dundjerovic	<b>Date</b>	05/05/25
<b>Reviewed by</b>		<b>Date</b>	

Control operating: Yes / No

Test 6 – Income testing

Sample:

Paying In Slip No	Date	Amt £	Income source	Paying in Slip Date	Supporting Docs	Record Signed	Curricular	Description / Comments
Cash deposit	20/05/24	8111.27	Income from May Fair (cash)					May Fair cash raised. Agreed to May Fair working papers including cash reconciliation.
BACS payment	09/11/23	606.00	Income from Club night at Pioneer					Income from Club night at Pioneer
Inward payment	21/12/23	816.97	School Fundraising Ltd: Parent match funding					Parent match funding
Cash deposit	21/12/23	1749	Income from Break the rules event and Christmas raffle					Income from Break the rules event and Christmas raffle
Inward payment stripe	15/04/24	30.64	Income from Club night at Pioneer					Income from Club night at Pioneer
Cheque deposit	15/05/24	555.00	Income from May Fair					Income from May Fair



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Bernards Heath Junior School PTA

**On accounts for the year  
ended**

31 August 2024

**Charity no  
(if any)**

1056642

**Set out on pages**

1 to 2

*(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2024**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

05/05/2025

**Name:**

Alison Dundjerovic

**Relevant professional  
qualification(s) or body  
(if any):**

ACA

**Address:**

59 Firwood Avenue

St Albans

Herts, AL4 0TD

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

n/a

**BERNARDS HEATH JUNIOR SCHOOL PARENT TEACHER ASSOCIATION**

England & Wales - Charity number 1056642

---

# Accounts

---

## APPENDIX A

### PRO FORMA AUDIT CERTIFICATE

A separate certificate should be completed for each unofficial or private account run by the school or it's Governing Body.

Examiner's or auditor's report

I have examined the final accounts for the year ending **31<sup>st</sup> August 2023** for the **Bernards Heath Junior School PTA** run by Bernards Heath Junior School PTA and the underlying accounts and financial records. I have obtained all the information and explanations I consider necessary to complete the statement below. Further, I have not identified any significant concerns regarding these accounts which remain either unresolved or undeclared in the accounts themselves or this report.

I certify that the accompanying final accounts (summary income and expenditure account and balance sheet) present an accurate picture of the activities and transactions undertaken through this account and of the financial position at the end of the year.

Examiner's/auditor's signature: *N Langford*

Date: 22/02/2024

Name: Nicola Jane Langford

Status: Accountant

Contact telephone number: 07980-181484

## Appendix B

### Definitions of 'audit' and 'independent examination' based on those published by the Charity Commission.

**Professional audit:** An audit undertaken by a person who is eligible under the 1993 Charities Act, normally a registered auditor. The auditor has to express a professional opinion as to whether the accounts are 'true and fair' and they conduct the audit in accordance with relevant auditing standards.

An **independent examination** is an external review of an organisation's accounts and is carried out by an independent person with the requisite ability and practical experience to carry out a competent examination.

An independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience. An examination is a less onerous form of scrutiny than an audit and provides less assurance in terms of the depth of work which is to be carried out.

An examiner, in their report, is only required to confirm that no evidence has been found that suggests certain things have not been done by the organisation. This form of 'negative assurance' is a more limited form of scrutiny. The examiner is not acting as an auditor and so is not required to plan their work, to identify fraud or to test the internal financial controls operating in the organisation.

An examination involves a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also involves a review of the accounts and the consideration of any unusual items or disclosures identified. It is important to note that verification and vouching procedures, where an item in the accounts is checked against an original document such as an invoice or a receipt, only becomes necessary where significant concerns are identified from the work of the examiner, or where satisfactory explanations cannot be obtained from those responsible for the administration of the accounts.

In the examiner's report, the examiner is only required to provide a statement on specific matters that have come to their attention as a result of the examination procedures followed. An auditor is required to build up a body of evidence to support a positive statement of opinion on the accounts. In particular, an auditor is required to form an opinion as to whether the accounts show a 'true and fair view'.

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Nicola Langford	<b>Date</b>	22/02/24
<b>Reviewed by</b>	Celeste Kendell	<b>Date</b>	23/02/24

<b>Question</b>		<b>Response</b>	<b>Ass't</b>
1	How many private accounts, (including governor accounts), does the PTA have?	One	
2	What format is used for recording transactions: <ul style="list-style-type: none"> <li>● manual</li> <li>● computerised ledger                             <ul style="list-style-type: none"> <li>● Keys</li> <li>● FMS6</li> <li>● Excel</li> <li>● Sage</li> <li>● Other</li> </ul> </li> </ul>	Excel	
3	Who is responsible for: <ul style="list-style-type: none"> <li>● recording transactions</li> <li>● preparing income for banking</li> <li>● banking</li> <li>● recording transactions in the ledger</li> <li>● bank reconciliations</li> <li>● preparing cheques</li> <li>● signing cheques?</li> </ul>	Nicola Jones Nicola Jones / other PTA member Nicola Jones Nicola Jones Nicola Jones Nicola Jones / Fiona Moir – also for online payments (one to raise payment and one to approve)	
4	If one person completes all or most transactions is there any evidence of some form of internal check, e.g. <ul style="list-style-type: none"> <li>● countersigning bank reconciliations,</li> <li>● checking of income records before banking, etc.?</li> </ul>	Each event organiser (Non-treasurer) counts any cash takings and then provides to the treasurer for banking. This provides a double check for cash receipts. Small events are checked by at least 2 PTA members before banking. For the May Fair there was a segregation of duties between recording of cash takings and the banking of cash, in addition to cash being counted by at least 2 people on the day.	
5	How often are bank reconciliations undertaken?	Monthly	
6	How often is the PTA account reported to the Governing Body? (Minimum requirement is annually) Any large payments should be reported and discussed.	PTA accounts sent to the governing body annually.	

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Nicola Langford	<b>Date</b>	22/02/24
<b>Reviewed by</b>	Celeste Kendell	<b>Date</b>	23/02/24

Question		Response	Ass't
7	If the school sells uniform, or other stock items, are there: <ul style="list-style-type: none"> <li>● issues records held</li> <li>● regular stock checks undertaken</li> <li>● comparisons made between the stock issued and the income banked/generated</li> <li>● trading accounts produced?</li> </ul>	New School uniform sold by Stevensons. No stock held at school.	
8	Who is responsible for: <ul style="list-style-type: none"> <li>● issuing stock</li> <li>● undertaking stock checks?</li> </ul>	N/A	
9	If this is the same person, is there any independent review?	N/A	
10	Where are the stock records retained?	N/A	

**SCHOOL'S INTERNAL AUDIT PROGRAMME**

**PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
---------------	-----

<b>Completed by</b>	Nicola Langford	<b>Date</b>	22/02/24
<b>Reviewed by</b>	Celeste Kendell	<b>Date</b>	23/02/24

**TESTS**

	Test	Conclusion
1	<p>Review the ledger, (and/or other documentation), and ensure that:</p> <ul style="list-style-type: none"> <li>the balance brought forward from the previous year has been split between the various headings</li> <li>unpresented or bounced cheques have been correctly treated</li> <li>transactions are completed in ink</li> <li>correcting fluid has not been used</li> <li>there is evidence of regular bank reconciliations</li> <li>bank reconciliations are signed by:                             <ul style="list-style-type: none"> <li>the person performing them</li> <li>an independent reviewer, (e.g. the Headteacher).</li> </ul> </li> </ul>	<p>Y</p> <p>N/A</p> <p>Transactions recorded electronically.</p> <p>Y</p> <p>No Evidence of this</p>
2	<p>Check or reconstruct the last bank reconciliation to ensure that:</p> <ul style="list-style-type: none"> <li>it is correct</li> <li>that there are no old outstanding cheques or unpresented income items that either need review or writing back into the accounts.</li> </ul>	<p>All correct</p>
3	<p>Identify the income generated against each of the headings in the ledger, particularly where the VAT threshold limit is exceeded, and ensure that taxable sales are within this limit.</p>	<p>N/A</p>
4	<p>Check a sample of income records and ensure that it is possible to determine:</p> <ul style="list-style-type: none"> <li>the source of income</li> <li>the date of receipt</li> <li>the recipient</li> <li>banking reference</li> <li>confirmation of banking.</li> </ul>	<p>See attached income testing sheet</p>
5	<p>Check a sample of expenditure items for appropriateness (predominantly for expenditure for the children in the school) and completeness of information.</p>	<p>See attached expenditure testing sheet</p>

## SCHOOL'S INTERNAL AUDIT PROGRAMME

Sch No	416
--------	-----

## PRIVATE (PTA) ACCOUNT

Completed by	Nicola Langford	Date	22/02/24
Reviewed by	Celeste Kendell	Date	23/02/24

### Test 6 – Expenditure testing

#### Sample:

Chq No	Date	Amt £	Supplier	Invoice Date	Supporting Docs	Certified	Chq Sig	Curricular	Description / Comments
BACS	17/11/22 £1,000 18/11/22 £1,000 21/11/22 £76.00	2,076.00	Well End Activity Centre (School Camp)	23/11/22	Invoice 579			N	
Outward faster payment	16/11/22	465.90	Nisha Mistry (Majestic St Albans)	08/11/22 14/11/22	Invoice and credit note from majestic wines			N	Expenses for Quiz Night – wine from majestic less refund for returns
Direct Debit	03/01/23	140.00	Parent Kind	N/A	Receipt – membership number 35158			N	Annual membership to Parent Kind 01/01/23-31/12/23
Outward Faster payment	15/05/23	438.00	Catherine Rutter	N/A	Receipt - ORDER ID:AL35HP1 905			N	Cost of portaloos for the May fair Receipt for total cost of £688 provided - £250 deposit refunded to C Rutter so £438 paid.
Outward Faster payment	22/05/23	760.00	Ben's Bouncy Castles	22/05/23	Booking Inv 18112 & 18113			N	Bouncy Castle hire for May School Fair
Outward Faster payment	10/07/23	480.00	Hertfordshire Catering Ltd	05/07/23	Invoice 8601			N	Catering for the May School Fair

## SCHOOL'S INTERNAL AUDIT PROGRAMME

<b>Sch No</b>	416
---------------	-----

## PRIVATE (PTA) ACCOUNT

<b>Completed by</b>	Nicola Langford	<b>Date</b>	22/02/24
<b>Reviewed by</b>	Celeste Kendell	<b>Date</b>	23/02/24

### Test 6 – Income testing

#### Sample:

Paying In Slip No	Date	Amt £	Income source	Paying in Slip Date	Supporting Docs	Record Signed	Curricular	Description / Comments
Zettle payment	16/11/22	1,054.28	Parent payment via card machine	N/A			N	Quiz Night – November 2022
Unknown	16/12/22	1,620.00	Parent payments in cash				N	Christmas Hampers raffle tickets
BACS payment	10/03/23	614.26	Income from Class Fundraising	N/A			N	Income from Class Fundraising Christmas Cards
Unknown	17/04/23	101.18	Income from Infant School – pantomime profits (chq)				N	Profit share for the panto ticket sales in Dec 2022
BACS payment - Zettle	24/05/23	1,157.27	Income from Bernards Heath Junior school - Zettle	N/A			N	£1064.27 Income from May fair, £93 raffle tickets
BACS	06/07/23	3,055.00	ParentPay School Comms	N/A			N	ParentPay Income for School Camp



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Bernards Heath Junior School PTA	1056642
----------------------------------	---------

CC16a

## Receipts and payments accounts

For the period from	9/1/2022	To	8/31/2023
---------------------	----------	----	-----------

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Charitable Activities	25,863	-	-	25,863	26,842
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>25,863</b>	<b>-</b>	<b>-</b>	<b>25,863</b>	<b>26,842</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>25,863</b>	<b>-</b>	<b>-</b>	<b>25,863</b>	<b>26,842</b>
<b>A3 Payments</b>					
Raising Funds	15,430	-	-	15,430	14,255
Charitable activities	4,588	-	-	4,588	585
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>20,018</b>	<b>-</b>	<b>-</b>	<b>20,018</b>	<b>14,840</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>20,018</b>	<b>-</b>	<b>-</b>	<b>20,018</b>	<b>14,840</b>
<b>Net of receipts/(payments)</b>	<b>5,845</b>	<b>-</b>	<b>-</b>	<b>5,845</b>	<b>12,002</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	18,534	-	-	18,534	6,532
<b>Cash funds this year end</b>	<b>24,379</b>	<b>-</b>	<b>-</b>	<b>24,379</b>	<b>18,534</b>

# Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Bank Balance	24,349	-	-
	Cash in hand	30	-	-
		-	-	-
	<b>Total cash funds</b>	<b>24,379</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

**BERNARDS HEATH JUNIOR SCHOOL PARENT TEACHER  
ASSOCIATION**

**On accounts for the year  
ended**

<b>31<sup>st</sup> AUGUST 2023</b>	<b>Charity no (if any)</b>	<b>1056642</b>
------------------------------------	--------------------------------	----------------

**Set out on pages**

1 to 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2023**.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:** *N Langford*

**Date:** 22/02/2024

**Name:** MRS NICOLA JANE LANGFORD

**Relevant professional  
qualification(s) or body  
(if any):**

CIMA

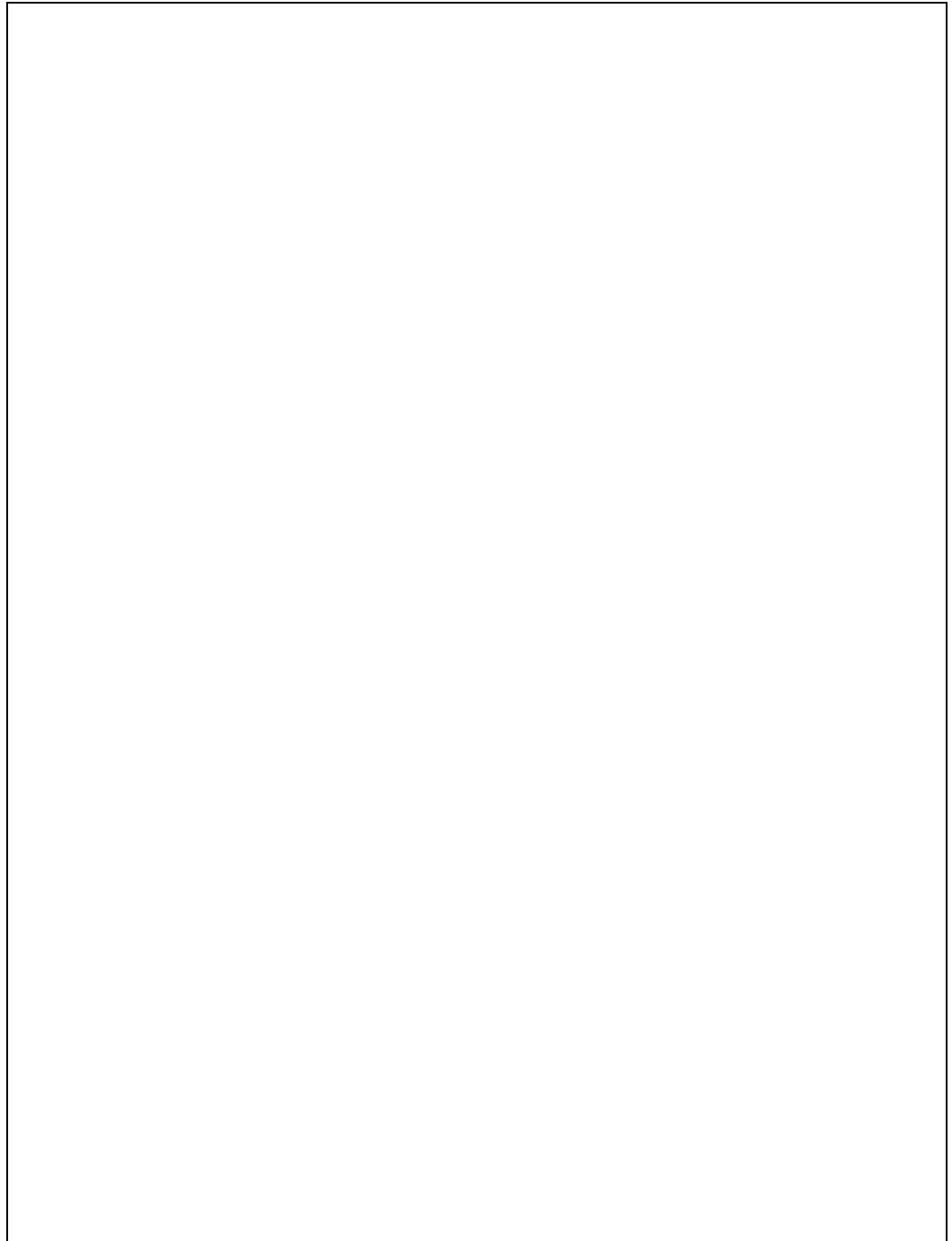
**Address:**

201 BEECH ROAD  
ST ALBANS, HERTFORDSHIRE  
AL3 5AJ

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



---

# Accounts

---



## Trustees' Annual Report for the period

From: 01 Sept 2021 To: 31 Aug 2022

Charity name: Bernards Heath Junior School Parent and Teacher Association

Charity registration number: 1056642

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Raising money to support and enhance the provision at Bernards Heath Junior School</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Events held throughout the school year to raise money for the benefit of the school pupils and community. These include but are not limited to Christmas Hampers, May Fair, Family Camp, Quiz night, Film nights, Disco nights, Year 6 leaver party</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have read the guidance on the public benefit and remain committed to providing the school with additional funds to enhance pupil experiences. The PTA seeks advice and opinions from both the school and parents on what the funds raised should be spent on.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>N/A</b>
Policy on social investment including program related investment	Para 1.38	<b>N/A</b>
Contribution made by volunteers	Para 1.38	<b>The PTA are dependent on all those that give their time, energy and money to raise much needed funds to support our school.</b>

Other		
-------	--	--

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>With budgets to school funding currently being squeezed, the funds the PTA raise allow the school to enhance the learning environment. The majority of our fundraising was taken during May Fair, the Headteacher and SBM were both scheduled to leave the school at the end of July, the PTA scheduled a meeting with the new team to agree on where funds would be spent in the upcoming year. Money has been earmarked for the Music Dept/School Sports Kits which will be purchased in Sept 2022.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>N/A</b>
Performance of fundraising activities against objectives set	Para 1.41	<b>N/A</b>
Investment performance against objectives	Para 1.41	<b>N/A</b>
Other		<b>N/A</b>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>At the end of 21/22 financial year the charity had a balance@ £18,534</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The charity has no significant overheads or commitments but aims to always hold a small reserve to facilitate future fundraising.</b>
Amount of reserves held	Para 1.22	<b>£18,534</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>N/A</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>N/A</b>
A description of the principal risks facing the charity	Para 1.46	<b>N/A</b>
Other		<b>N/A</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Model PTA Constitution</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Appointed at AGM</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<b>N/A</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>N/A</b>
Relationship with any related parties	Para 1.51	<b>N/A</b>
Other		<b>N/A</b>

### Reference and Administrative details

Charity name	Bernards Heath Junior School Parent Teacher Association
Other name the charity uses	Bernards Heath Junior School PTA
Registered charity number	1056642
Charity's principal address	Watson Avenue St Albans AL3 5HP

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Fiona Walker	Treasurer	Oct 19 to Present Day	
2	Laury Howat	Treasurer	Oct 19 to 23-11-2022	
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Fiona Walker	Laury Howat
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	Treasurer
<b>Date</b>	23 November 2022	



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Bernards Heath Junior School PTA

1056642

## Receipts and payments accounts

For the period from	9/1/2021	To	8/31/2022
---------------------	----------	----	-----------

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
<b>A1 Receipts</b>				
Charitable Activities	26,842	-	-	26,842
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Sub total</b> (Gross income for AR)	26,842	-	-	26,842
<b>A2 Asset and investment sales, (see table).</b>				
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	-	-	-	-
<b>Total receipts</b>	26,842	-	-	26,842
<b>A3 Payments</b>				
Raising Funds	14,255	-	-	14,255
Charitable activities	585	-	-	585
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	14,840	-	-	14,840
<b>A4 Asset and investment purchases, (see table)</b>				
	-	-	-	-
	-	-	-	-
<b>Sub total</b>	-	-	-	-
<b>Total payments</b>	14,840	-	-	14,840
<b>Net of receipts/(payments)</b>	12,002	-	-	12,002
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	6,532	-	-	6,532
<b>Cash funds this year end</b>	18,534	-	-	18,534

# Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
<b>B1 Cash funds</b>	Bank Balance	18,504	-
	Cash in hand	30	-
		-	-
	<b>Total cash funds</b>	<b>18,534</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
<b>B2 Other monetary assets</b>		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

Categories	Details	Fund to which asset belongs	Cost (optional)
<b>B3 Investment assets</b>			-
			-
			-
			-
			-

Categories	Details	Fund to which asset belongs	Cost (optional)
<b>B4 Assets retained for the charity's own use</b>			-
			-
			-
			-
			-
			-
			-
			-
			-

Categories	Details	Fund to which liability relates	Amount due (optional)
<b>B5 Liabilities</b>			-
			-
			-
			-
			-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name

**CC16a**



**Last year**  
**to the nearest £**

<b>8,704</b>
-
-
-
-
-
-
-
<b>8,704</b>

-
-
-

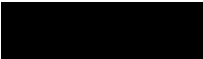
<b>8,704</b>
--------------

<b>2,485</b>
<b>28,050</b>
-
-
-
-
-
-
-
<b>30,535</b>

-
-
-

<b>30,535</b>
---------------

<b>- 21,831</b>
-
<b>28,363</b>
<b>6,532</b>



**Endowment funds**

to nearest £

-
-
-
-

OK

**Endowment funds**

to nearest £

-
-
-
-
-
-

**Current value (optional)**

-
-
-
-
-

**Current value (optional)**

-
-
-
-
-
-
-
-
-

**When due (optional)**


Date of approval




**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

**BERNARDS HEATH JUNIOR SCHOOL PARENT TEACHER  
ASSOCIATION**

**On accounts for the year  
ended**

**31<sup>st</sup> AUGUST 2022**

**Charity no  
(if any)**

**1056642**

**Set out on pages**

1 to 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2021**.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:** *N Langford*

**Date:** 13/11/2022

**Name:** MRS NICOLA JANE LANGFORD

**Relevant professional  
qualification(s) or body  
(if any):**

CIMA

**Address:**

201 BEECH ROAD

ST ALBANS, HERTFORDSHIRE

AL3 5AJ

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

