

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 Dundjerovic

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**

Sch No	416
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Completed by	Alison Dundjerovic	Date	05/05/25
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"> • manual • computerised ledger <ul style="list-style-type: none"> • Keys • FMS6 • Excel • Sage • Other 	Excel	
3	Who is responsible for: <ul style="list-style-type: none"> • recording transactions • preparing income for banking • banking • recording transactions in the ledger • bank reconciliations • preparing cheques • signing cheques? 	Celeste Paulse Celeste Paulse and Therese Durant Celeste Paulse and Therese Durant Celeste Paulse Celeste Paulse N/A no cheques used. Dual authorisation for online payments (Celeste Paulse 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"> • countersigning bank reconciliations, • checking of income records before banking, etc.? 	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**

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Question		Response	Ass't
7	If the school sells uniform, or other stock items, are there: <ul style="list-style-type: none">• issues records held• regular stock checks undertaken• comparisons made between the stock issued and the income banked/generated• trading accounts produced?	N/a school does not sell new uniform.	
8	Who is responsible for: <ul style="list-style-type: none">• issuing stock• undertaking stock checks?	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
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Completed by	Alison Dundjerovic	Date	05/05/25
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TESTS

	Test	Conclusion	
1	<p>Review the ledger, (and/or other documentation), and ensure that:</p> <ul style="list-style-type: none"> the balance brought forward from the previous year has been split between the various headings unpresented or bounced cheques have been correctly treated transactions are completed in ink correcting fluid has not been used there is evidence of regular bank reconciliations bank reconciliations are signed by: <ul style="list-style-type: none"> the person performing them an independent reviewer, (e.g. the Headteacher). 	<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"> it is correct that there are no old outstanding cheques or unpresented income items that either need review or writing back into the accounts. 	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"> the source of income the date of receipt the recipient banking reference confirmation of banking. 	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	

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Completed by	Alison Dundjerovic	Date	05/05/25
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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.

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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

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Control operating: Yes / No

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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