

BESSACARR PRIMARY SCHOOL - ANNUAL RETURN OF VOLUNTARY FUNDS AND INDEPENDENT EXAMINATION

NAME OF FUND	BANK, BUILDING SOCIETY OR POST OFFICE ACCOUNT DETAILS		DETAILS OF AUDITORS	
	BANK & BRANCH	ACCOUNT TITLE & NUMBER	SIGNATORIES	NAME, ADDRESS & QUALIFICATION (IF ANY)
Bessacarr Primary School	National Westminster Bank Plc	Not to be disclosed, four accounts in total	1.Mrs A M Patterson 2.Mrs K Briddick 3.Miss B Eves	G H Cawthorne IPFA "Stoneys" The Green Finningley
				November 2021

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED - 30 August 2021

	TOTALS	
Balance Brought Forward as at 01/09/2020	23,283	64
Total Receipts for year	35,373	62
Total Payments for year	11,965	38
Balance Carried Forward as at 31/08/2021	46,691	88

I/We, the undersigned, certify that we have examined the financial records of the school fund named above. A revenue account & balance sheet has been produced, and in our opinion, they reflect a true and accurate statement of the affairs of the account as at 31/08/2021

Signed (1) G H Cawthorne Date 1/12/21
Signed (2) AM Patterson Date 17/1/22

If the funds were established for Charitable purposes and if the annual income exceeds £5,000 the relevant funds must be registered with the Charity Commission. Further guidance can be found on the Charity Commission web site at <http://www.charity-commission.gov.uk/>

Is the fund registered with the Charity Commission? Yes/No (Please delete as necessary) Charity No. _____

This return must be completed by the Headteacher and the appointed Independent Examiner in respect of each voluntary fund operated by the school, completed annually and presented to the Governing Body at the earliest opportunity.

Bessacar Primary School Fund 2020/21

Annual Return - Statement of Receipts and Payments for year ended 31.08.2021

	£	£
Balance b/f (Bank £22,611.22+ Cash £672.42)		23,283.64
Bank Receipts	35,138.30	
Cash Receipts (Not banked)	235.32	35,373.62
Bank Payments	11,626.10	
Cash Payments	339.28	11,965.38
Balance c/f (Bank £46,123.42+ Cash £568.46)		46,691.88

Balance Sheet as at 31.08.2021

Current Assets

Bank	46,123.42	
Cash in Tin	568.46	46,691.88

Represented by

Accumulated Fund		46,691.88
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Bessacarr Primary School Fund 2020/21

School Fund (No.79722997) Receipts and Payments

Notes

	£	
Balance b/f	22,470.37	
Receipts (Less spreadsheet bal b/f	35,138.30	£57,928.67- £22,790.37
Payments (Less unrepresented cheques 2019/20)	11,626.10	£11,946.10 - £320.00
Balance c/f	45,982.57	

Bank Reconciliation

Bank Statement No.359 (31/08/2021)	45,982.57
Plus Unbanked Receipts	0.00
Less Unpresented Cheques	0.00
Adjusted Balance	45,982.57

Number One Account (No.22039147) Receipts and Payments

	£
Balance b/f	140.79
Receipts	0.00
Payments	0.00
Balance c/f	140.79

Bank Reconciliation

Bank Statement No. 245 (05/06/2020)	193.79
Less Unpresented Cheques	
1221 18.00	
1227 35.00	53.00
Adjusted Balance	140.79

Unpresented cheque No.1221 dated 19/07/2017 for £18.00 should be written back.
Unpresented cheque No.1227 dated 06/09/2017 for £35.00 should be written back.

No Bank Statements available for 2020/21, L Russell to rectify asap to confirm no further transactions have taken place

Travel Account (No.15595579) Receipts and Payments

	£
Balance b/f	0.00
Receipts	0.00
Payments	0.00
Balance c/f	0.00

Bank Reconciliation

Bank Statement No. 278 (05/03/2021)	0.00
Less Unpresented Cheques	0.00
Adjusted Balance	0.00

Business Reserve Account (No.15639908) Receipts and Payments

	£
Balance b/f	0.06
Receipts	0.00
Payments	0.00
Balance c/f	0.06

Bank Reconciliation

Bank Statement No. 100 (01/04/2021)	0.06
Less Unpresented Cheques	0.00
Adjusted Balance	0.06

Summary - All Accounts

	£
Balance b/f	22,611.22
Receipts	35,138.30
Payments	11,626.10
Balance c/f	46,123.42

Bessacar Primary School Fund 2020/21

Annual Return - Statement of Receipts and Payments for year ended 31.08.2021

	£	£
Balance b/f (Bank £22,611.22+ Cash £672.42)		23,283.64
Bank Receipts	35,138.30	
Cash Receipts (Not banked)	235.32	35,373.62
Bank Payments	11,626.10	
Cash Payments	339.28	11,965.38
Balance c/f (Bank £46,123.42+ Cash £568.46)		46,691.88

Balance Sheet as at 31.08.2021

Current Assets

Bank	46,123.42	
Cash in Tin	568.46	46,691.88

Represented by

Accumulated Fund		46,691.88
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Stoneys
The Green
Finningley
Doncaster
DN9 3BP

Your reference: Lorna Russell

25 November 2021

Mrs A M Patterson
Headteacher
Bessacarr Primary School
Ellers Avenue
Bessacarr
Doncaster
DN4 7DT

Dear Mrs Patterson

School Fund 2020/21

I have now completed an independent examination of the School Fund's accounting records for the academic year 2020/21 (i.e. 1 September 2020 to 31 August 2021).

The independent examination has been undertaken having regard to the principles and procedures which reflect the standards for accounting for public money.

The School Fund operates on a receipts and payments accounting basis, transactions being recorded and analysed in an Excel spreadsheets which is regularly reconciled to monthly bank statements.

Receipts and payments documentation was available in most cases (i.e. cheque books stubs, invoices, bank paying in books and ParentPay statements) in support of entries in the Excel spreadsheets. During the year a small amount of cash receipts were not banked and were used to make cash payments with the balance being retained in the safe as Cash in Hand. The School Fund has therefore two assets i.e. Cash at Bank and Cash in Hand.

Points and Observations

- a) It is my understanding that the arrangements for the closure of the following bank accounts are still outstanding and will now be made in 2021/22, with respective residual balances being transferred to the School Fund account (No.79722997).

Travel Account (No. 15595579), balance £0.00.

Number One Account (No. 22039147), balance £193.97.

Reserve Account (No. 15639908), balance £0.06.

- b) No personal bank accounts should used to facilitate the receipt of monies into the School Fund.

I enclosed Bessacarr Primary School's Annual Return of Voluntary Funds and Independent Examination for you to review and endorse. Additional information is required from you with regard to the section relating to the Fund's charitable status.

Bessacarr Primary School Fund Independent Examination Observations 2020/21

Bank reconciliations have been undertaken regularly for the School Fund during the period.

Number One Account (No.22039147): A spreadsheet is no longer prepared for the Number One Account and the balance shown on bank last statement (No.245) i.e. £193.79 should be transferred to the School Fund Account (No.79722997). Need to ensure that there is no prospect of the unpresented cheques No.1221 dated 19/07/2017 £18.00 and 1227 dated 06/07/2017 £35.00 being replaced.

No Bank Statement was available for 2020/21, L Russell to rectify asap to confirm no further transactions have taken place.

Travel Account (No.15595579): Account should be closed based on last Bank statement (No.278).

Business Reserve Account (No.15639908) Account should be closed based on last Bank statement (No.100) and the balance of £0.06 should be transferred to the School Fund Account (No.79722997).

Note adjustment re School Fund spreadsheet 2020/21, Formula for total income requires amending to include book bags.

Income

Just Giving Page Income in respect of Happy Handcuffs and Early Years Dance-A-Thon was paid through the personal account of the Office Manager to the School Fund. Whilst the transactions were well documented this method is contrary to good financial practice and should be avoided in the future.

Payments

Vouchers/header sheet needed to authorise payment prior to the preparation of cheques and signing.

Filing of Supporting Documentation

Bank Statements together with ParentPay and Paying in slips.

Invoices and copy of cheques in cheque No. order.

Cash not banked

A small amount of cash receipts was not banked during the year and was used to make cash payments with the balance being retained in the safe.

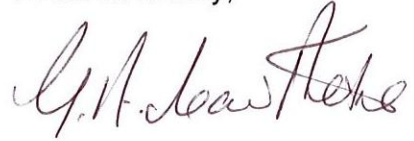
Balance b/f should record total cash not banked and available for use i.e. £672.42 not £153.98. Voucher No. 12 £100 relates to the School Budget and should therefore be reimbursed to the School Fund in 2021/22.

Please refer to the Charity Commission's website to ensure that the School Fund is compliant with their requirements.

I am grateful to Lorna Russell for her co-operation and responses to my requests for additional information prior to and during the course of the independent examination.

Please do not hesitate to contact me if you require any further assistance or advice.

Yours sincerely,

A handwritten signature in dark ink, appearing to read 'G. H. Cawthorne', written in a cursive style.

G H Cawthorne CPFA