

# BESSACARR PRIMARY SCHOOL - ANNUAL RETURN OF VOLUNTARY FUNDS AND AUDIT CERTIFICATE

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 One open bank account	1. Mrs A M Patterson 2. Mrs K Briddick 3. Miss B Eaves	Mrs K Winstanley AdEPT Education Unit 6, Hayfield Business Park Auckley Doncaster DN9 3FL
				August 2023

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED		
	TOTALS	
Balance Brought Forward as at 01/09/2021	46,691	88
Total Receipts for year	53,283	97
Total Payments for year	73,247	90
Balance Carried Forward as at 31/08/2022	26,727	95

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 31/08/2022.

Signed (1)  Date: 17/08/2023

Signed (2)  Date: 25/09/23

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.

**Bessacarr Primary School Fund 2021/22**  
**Statement of Receipts and Payments for the year ending 31st August 2022**

	£	£	£
<u>Bank balance as at 31 August 2021</u>			46,123.42
<u>Less Unpresented Cheques</u>	Cheque No:		
		-	-
			46,123.42
<u>Plus Income not yet shown in bank</u>		-	+
			46,123.42
<u>Cash in Hand</u>			+
			568.46
Fund Balance as at 31 August 2021			46,691.88
<u>Receipts and Payments for the period 1 September 2021 to 31 August 2022</u>			
<b>Income</b>			
School Fund Income		52,357.72	
Petty Cash Income		873.25	
Unpresented cheque 1221 w/back to the No. One A/c	18.00		
Unpresented cheque 1227 w/back to the No. One A/c	35.00	53.00	
<b>Total Income</b>		53,283.97	
<b>Expenditure</b>			
School Fund Expenditure		72,641.61	
Petty Cash Expenditure		606.29	
<b>Total Expenditure</b>		73,247.90	
Net transactions in period 1 September 2021 to 31 August 2022			- 19,963.93
Fund Balance as at 31 August 2022			<u>26,727.95</u>
<b><u>Bank Reconciliation</u></b>			
Balance at bank as at 31 August 2022			25,892.53
<u>Less Unpresented Cheques</u>	Cheque No:		
		-	-
			25,892.53
<u>Plus Income not yet shown in bank</u>			+
			25,892.53
Cash in hand at 31 August 2022			+
			835.42
Fund Balance at 31 August 2022			<u>26,727.95</u>

**Bessacarr Primary School Fund 2021/22**  
**Statement of Balances for the year ending 31st August 2022**

	£	£
<u>Balance Sheet as at 31.08.2022</u>		
<b>Current Assets</b>		
Bank	25,892.53	
Cash in hand	835.42	<b>26,727.95</b>
<b>Represented by:</b>		
Accumulated Funds		<b>26,727.95</b>

I have audited the above account which is in agreement with the books of account and vouchers produced, and which, in my opinion shows a true and fair view of transactions of the fund for the period ended 31 August 2022

Signed: 

Dated: 17/08/2023



**Bessacarr Primary School Fund 2021/22**  
**Reconciliation of Bank account Balances for the year ending 31st August 2022**

**School Fund (No: 79722997)**

	£
Balance b/f	45,982.57
Receipts	52,357.72
Payments	72,641.61
<b>Balance c/f (Agrees to bank statement)</b>	<b>25,698.68</b>

**Number One account (No: 22039147)**

	£	£
Balance b/f		140.79
Receipts		-
Unpresented cheque written back 1221	18.00	
Unpresented cheque written back 1227	35.00	53.00
Payments		-
<b>Balance c/f</b>		<b>193.79</b>

**No Bank Statements are available – action is being taken to close the account**

**Business Reserve Account (No: 15639908)**

	£
Balance b/f	-0.06
Receipts	-
Payments	-
<b>Balance c/f</b>	<b>0.06</b>

**No Bank Statements are available – action is being taken to close the account**

**Travel Account (No: 15595579)**

Balance b/f	-
Receipts	-
Payments	-
<b>Balance c/f</b>	<b>-</b>

**No Bank Statements are available – action is being taken to close the account**

**Summary Account Balances**

	£
Balance b/f	46,123.42
Receipts	52,410.72
Payments	72,641.61
<b>Balance c/f (Agrees to bank statement)</b>	<b>25,892.53</b>



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To: The Head Teacher and Governors  
Bessacarr Primary School  
Ellers Avenue  
Bessacarr  
Doncaster  
DN4 7DT

**Notes to accompany the audit of the school fund for the year 1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022**

All school fund paperwork and spreadsheets have been independently examined in line with the standards of accounting for public money.

The records are well documented and appropriately signed. Good supporting evidence of the income and expenditure has been provided. Good practices are in place which include the appropriate checking, authorisation, approval and cross referencing of records.

Relevant auditing checks have confirmed the following:

- Bank statements have been appropriately signed
- Monthly summaries & reconciliations of balances are prepared and signed
- Petty Cash vouchers are appropriately signed by the recipients & approved
- Parent Pay income has been signed as approved
- Expenses - Invoices or receipt dockets are appropriately signed
- Summary of Income is very detailed with good supporting evidence
- Void cheques have been retained in full and attached to counterfoils
- Void vouchers have been appropriately crossed through and retained

**Points to Note**

Closure of bank accounts

The administration assistant, L Russell, has confirmed that the bank has been contacted in regard to closing 3 accounts that are not in use. Forms have been submitted online to close the following accounts:

- Travel Account (No: 15595579) with a balance of £0.00
- Number One Account (No: 22039147) with a balance of £193.97
- Reserve Account (No: 1569908) with a balance of £0.06

Balances are subject to change to account for any accrued interest at the point of closure; no spreadsheet activity has been recorded.

**Findings**

Parent pay income - has been recorded as the net figure after the fees and VAT on fees have been deducted. The correct process would be to use the Total Income [Gross] figure and record the Parent Pay Service Fees as an expense against this. This will then reflect correctly when balancing the accounts. For example costs for the Guitar music service will be greater than the income recorded as the full charge to the parent is not being reflected.

August 2023



As the fees also have VAT on them and a relevant VAT invoice is attached there is a potential VAT claim for the year of £122.22. However this can only be claimed by recording these through the school budget and then moving the net values to the school fund account.

[Refer to Appendix A for the breakdown of Parent Pay values]

Trip Refunds – consider how the VAT has been treated on the trip refunds received from Robinwood.

18/10/21 - Pay in No 101005 - £709.20 / VAT £118.20 / Net £591.00 [Entry 361]

26/05/22 - Pay in No 101008 - £860.40 / VAT £143.40 / Net £717.00 [Entry 369]

If VAT was claimed back on the original invoices then the VAT from the refunds needs to be paid back to HMRC. For example on 23/06/22 cheque no. 1619 was for a payment back to EMAT for Robinwood deposits - the actual invoice is for £1200.00 [including £200.00 VAT] however only the net value was reimbursed, could this be due to the VAT having been claimed?

## Recommendations

Personal Receipts - some of the receipts attached to the vouchers for reimbursement contain personal items of expenditure. It is advisable, where possible, to ensure a separate receipt is produced for expenses claims containing just the school fund items.

## Spreadsheet entries

The spreadsheet is fully populated combining bank payments and cash payments on one sheet. As the accounts reflect a separate balance for both bank and cash it would be easier to have these on separate spreadsheet tabs.

To minimize the size of the spreadsheet and duplication of dates and data etc. the entries for the parent pay receipts can be entered along one line and not separate lines for each different income event. Additional lines could be used if there are several entries under the same heading for example:

Banked Date	Pay-in No	Amount Banked	Income Additional Information	Book Bags	Clubs	Clubs Comments	Guitar Lessons	Guitar Lessons Comments	Trips	Trips Comments	Statement No	Reconciled
31/08/22	Direct Payment	231.43	ParentPay income 17/08/22-23/08/22	3.94	£47.27	Y5 & Y6 Dungeons & Dragons Club 04/07/22 - 12/12/22	£119.16	Guitar Lessons 2022/2023	£34.46	Robinwood 2023	373	18/11/2022
									£26.60	Y5 Murton Park 19/09/22		

Signed: 

Dated: 17/08/2023

**Appendix A**

PARENT PAY INCOME						
Month	Net figure banked and recorded as income	Total Income	Difference between actual income and recorded figure = total fees	Fees	VAT on Fees	Total Fees
Aug	187.09	190.00	2.91	2.43	0.48	2.91
Aug	236.34	240.00	3.66	3.06	0.60	3.66
Aug	231.43	235.00	3.57	2.99	0.58	3.57
July	1252.12	1271.50	19.38	16.21	3.17	19.38
July	1258.99	1278.50	19.51	16.31	3.20	19.51
July	1323.15	1343.75	20.60	17.20	3.40	20.60
July	862.64	876.00	13.36	11.16	2.20	13.36
June	508.63	516.50	7.87	6.59	1.28	7.87
June	759.72	771.50	11.78	9.85	1.93	11.78
June	2052.16	2084.00	31.84	26.58	5.26	31.84
June	1855.45	1884.25	28.80	24.04	4.76	28.80
June	1151.34	1169.25	17.91	14.98	2.93	17.91
May	779.90	792.00	12.10	10.10	2.00	12.10
May	1231.39	1250.50	19.11	15.96	3.15	19.11
May	1539.37	1563.25	23.88	19.93	3.95	23.88
May	1515.05	1538.85	23.80	19.87	3.93	23.80
Apr	294.54	299.10	4.56	3.82	0.74	4.56
Apr	33.31	33.80	0.49	0.42	0.07	0.49
Apr	225.44	228.90	3.46	2.91	0.55	3.46
Apr	650.95	661.00	10.05	8.41	1.64	10.05
Mar	457.40	464.50	7.10	5.93	1.17	7.10
Mar	492.37	500.00	7.63	6.38	1.25	7.63
Mar	832.58	845.50	12.92	10.79	2.13	12.92
Mar	49.24	50.00	0.76	0.64	0.12	0.76
Mar	804.56	817.00	12.44	10.41	2.03	12.44
Mar	429.27	435.90	6.63	5.56	1.07	6.63
Feb	3275.64	3328.05	52.41	43.72	8.69	52.41
Feb	350.07	355.50	5.43	4.54	0.89	5.43
Feb	884.23	898.00	13.77	11.50	2.27	13.77
Feb	602.66	612.00	9.34	7.80	1.54	9.34
Jan	149.68	152.00	2.32	1.94	0.38	2.32
Jan	241.26	245.00	3.74	3.12	0.62	3.74
Jan	1161.97	1180.00	18.03	15.06	2.97	18.03
Jan	1956.37	1986.65	30.28	25.32	4.96	30.28
Jan	2.96	3.00	0.04	0.04	0.00	0.04
Jan	2484.13	2522.90	38.77	32.37	6.40	38.77
Dec	408.69	415.00	6.31	5.29	1.02	6.31
Dec	445.62	452.50	6.88	5.76	1.12	6.88
Dec	73.30	77.50	4.20	3.53	0.67	4.20
Dec	629.51	639.25	9.74	8.14	1.60	9.74
Dec	549.83	558.35	8.52	7.13	1.39	8.52
Dec	397.19	403.33	6.14	5.16	0.98	6.14
Dec	362.92	368.50	5.58	4.69	0.89	5.58



Dec	1516.84	1523.33	6.49	5.43	1.06	6.49
Oct	123.94	125.85	1.91	1.61	0.30	1.91
Oct	279.53	283.85	4.32	3.63	0.69	4.32
Oct	283.07	287.45	4.38	3.67	0.71	4.38
Oct	757.75	769.55	11.80	9.85	1.95	11.80
Sep	1355.63	1376.73	21.10	17.60	3.50	21.10
Sep	1210.67	1229.46	18.79	15.68	3.11	18.79
Sep	137.86	140.00	2.14	1.79	0.35	2.14
Sep	3432.46	3489.82	57.36	47.82	9.54	57.36
Sep	393.09	408.45	15.36	12.81	2.55	15.36
Sep	760.92	772.73	11.81	9.85	1.96	11.81
Sep	221.56	225.00	3.44	2.87	0.57	3.44
Sep	7.88	8.00	0.12	0.10	0.02	0.12
Sep	-902.00	-898.44	3.56	2.98	0.58	3.56
Sep	957.63	972.50	14.87	12.41	2.46	14.87
Sep	176.41	181.00	4.59	3.84	0.75	4.59
Sep	962.46	975.50	13.04	10.90	2.14	13.04
	46666.16	47408.86	742.70	620.48	122.22	742.70

Recorded figure

True income received

Income understated by these netted down charges

Valid potential VAT claims on the fees charged with a supporting VAT invoice attached