

# The Hythe Community Primary School

Thorpe Road, Staines, TW18 3HD

Headteacher: Mrs Amy Peart | 01784 452972 | info@hythe.surrey.sch.uk

## School Fund Annual Report 2023-24

Copies to Trustees:-

Mrs Amy Peart

### Regarding School Fund Income 2023-24

All income and expenditure has been recorded against relevant headings, a breakdown of which is held electronically in School Cash Office (Tucasi).

We're pleased to say that trips took place during the year and Year 4 & Year 6 went on residential trips.

The PTA held a number of successful in school fundraising events. The PTA used their fundraising to subsidise the cost of school trips and swimming lessons for all year groups. The PTA also funded leavers' books for Year 6 pupils.

We were also grateful to receive charitable donations from Egham United Charities and Schroeders Charity to help disadvantaged children attend residential trips.

The school fund received a donation of £1,000 from Neighbourly towards books and £547 from Jupiter for fence and outdoor classroom paint.

We continue to be a cashless school, with all payments now made online.

We would like to take this opportunity to thank the PTA and parents who have made donations to the school fund, their support is invaluable.

Looking to the future we will continue to work with the PTA and the parents to raise valuable funds for the school for the benefit of our pupils.

The accounts were successfully audited by Tony Moore of Moore Accounting.

Claudine Ayles

Finance Manager

28<sup>th</sup> November 2024

## ANNEXE C – Parts (i) (ii) (iii)

Please complete and submit all 3 sections to the Schools Governing Body and Local Authority

All schools should follow the revised requirements laid down in the Finance Manual to facilitate the audit review of their 2023/2024 Unofficial School Fund accounts and beyond.

Please be aware of the following:

1. Schools should ensure that key governors, such as the Finance Committee, fully understand their responsibilities in having overall responsibility and stewardship of Unofficial School Funds, enabling them to discharge their duties.
2. The word "audit" is used in a general sense and does not imply the need for an audit by a Registered Auditor but rather an examination by a suitably qualified accountant who is independent of the management of the school and the operation of the fund.
3. Schools may consider nominating a suitable individual familiar with the principles of accountancy rather than a fully qualified accountant only if Governors are satisfied that the balance of funds held by the school remain under £5,000 per annum, and that the movement of income or expenditure during the year is no more than £5,000.
4. An independent audit of the School's Unofficial Funds must be completed annually and within 3 months of the account year-end (as per SFVS requirements – currently Question 30) – this time frame remains the same.
5. The year-end date referenced in the documents is 31<sup>st</sup> August; if your school has an alternative year-end date, please update this information accordingly where applicable.
6. Accounts for non-charitable funds can be prepared on either a cash basis or on an accrual basis. Schools should follow the LA accounting principles and accruals policy (See Section 5 Finance Manual) which states that accruals should be posted for amounts over £1,000.
7. Ensure that any accruals are clearly represented on the Statement of Accounts (See Annex C (i)).
8. Ensure the level of experience of the examiner (qualified/unqualified) is stated when the accounts are signed.

**Schools will be required to submit to both the Governing Body and the Local Authority (Schools Finance and Monitoring Team) annually:**

1. Statement of Accounts (Annexe C (i))
2. Audit Checklist (Annexe C (ii))
3. Audit Certificate (Annexe C (iii))

Note - Previously, the Certificate alone offered little assurance as it did not offer balances, or how the inspection was conducted. We expect all schools to abide by the minimum requirements set out in this Annex C – the templates are provided to support these requirements.

The Schools Finance and Monitoring Team will write to schools each year advising them of the reporting deadline and how to submit the required information (this is expected to be during the Spring Term).

**STATEMENT OF ACCOUNTS**  
**THE HYTHE COMMUNITY PRIMARY SCHOOL UNOFFICIAL FUND ACCOUNT**  
For the period 1st September 2023 to 31st August 2024

| INCOME & EXPENDITURE  | Current Year ending 31st August 2024 |        | Previous Year ending 31st August 2023 |        | Notes |
|---|--------------------------------------|--------|---------------------------------------|--------|-------|
|   | £                                    | £      | £                                     | £      |       |
| <b>Income - Fundraising Events:</b>                                 |                                      |        |                                       |        |       |
| 22/23 PTA Fundraising events  |                                      |        |                                       |        |       |
| 23/24 PTA Funds collected on Scopay                                 |                                      |        |                                       |        |       |
| PTA Easter Egg Hunt   | 578                                  |        |                                       | 4,593  |       |
| PTA Christmas Raffle  | 251                                  |        |                                       |        |       |
| PTA Break the rules day   | 666                                  |        |                                       |        |       |
| PTA Logo competition  | 30                                   |        |                                       |        |       |
| PTA Donations welcome   | 140                                  |        |                                       |        |       |
| PTA Summer festival   | 1,047                                |        |                                       |        |       |
| PTA School Disco  | 651                                  |        |                                       |        |       |
| PTA Summer Fair raffle tickets                                      | 238                                  |        |                                       |        |       |
| PTA Summer Fair Tokens  | 498                                  |        |                                       |        |       |
| PTA Summer Fair Inflatable tokens                                   | 282                                  |        |                                       |        |       |
|   |                                      | 4,380  |                                       | 4,593  |       |
| <b>Income - School Trips:</b>                                       |                                      |        |                                       |        |       |
| 22/23 Parental Contribution for school trips                        |                                      |        |                                       |        |       |
| 22/23 Recovery Premium for school trips                             |                                      |        |                                       |        |       |
| trips   |                                      |        |                                       |        |       |
| PTA contribution for school trips                                   | 3,918                                |        |                                       | 7,190  |       |
| Reception Trips 23/24 - parental contributions                      | 176                                  |        |                                       | 4,000  |       |
| Year 1 Trips 23/24 - parental contributions                         | 841                                  |        |                                       | 26,563 |       |
| Year 2 Trips 23/24 - parental contributions                         | 1,013                                |        |                                       | 6,360  |       |
| Year 3 Trips 23/24 - parental contributions                         | 740                                  |        |                                       |        |       |
| Year 4 Trips 23/24 - parental contributions                         | 788                                  |        |                                       |        |       |
| Year 5 Trips 23/24 - parental contributions                         | 1,137                                |        |                                       |        |       |
| Year 6 Trips 23/24 - parental contributions                         | 459                                  |        |                                       |        |       |
| Harbour Owl Babies visit - parental contributions                   | 30                                   |        |                                       |        |       |
| Donations from parents for other pupils' trips                      | 231                                  |        |                                       |        |       |
| <b>Y4 Summer 2024 Residential Trip</b>                              |                                      |        |                                       |        |       |
| Year 4 summer 2024 Residential Trip Parental Contributions          | 5,526                                |        |                                       |        |       |
| Year 4 summer Residential Schroders charity donation                | 798                                  |        |                                       |        |       |
| Year 4 summer 2024 Residential PP school                            | 218                                  |        |                                       |        |       |
| <b>Y6 Summer 2024 Residential Trip</b>                              |                                      |        |                                       |        |       |
| Year 6 summer 2024 Residential Trip Parental Contributions          | 10,053                               |        |                                       |        |       |
| Year 6 summer 2024 Residential Egham United Charities donation      | 498                                  |        |                                       |        |       |
| Year 6 summer 2024 Residential Schroders charity donation           | 2,221                                |        |                                       |        |       |
| <b>Y6 October 2024 Residential Trip</b>                             |                                      |        |                                       |        |       |
| Egham United Charity Donation for 24/25 residential                 | 681                                  |        |                                       |        |       |
| Y6 Oct 24 Residential Trip parental contributions                   | 10,418                               |        |                                       |        |       |
| Schroders Donation balance for residential trips and kit for pupils | 300                                  |        |                                       |        |       |
| Egham United Charities donation balance                             | 662                                  |        |                                       |        |       |
|   |                                      | 40,705 |                                       | 44,113 |       |
| <b>Other Income:</b>  |                                      |        |                                       |        |       |
| 22/23 Gift Aid Donation   |                                      |        |                                       |        |       |
| 22/23 Grant for Hi Viz jackets                                      |                                      |        |                                       |        |       |
| 22/23 Sports event fundraising                                      |                                      |        |                                       |        |       |
| 22/23 Staff Xmas Event Collection                                   |                                      |        |                                       |        |       |
| 22/23 Staff Collection  |                                      |        |                                       |        |       |
| 22/23 Book week dress up donation for library                       |                                      |        |                                       |        |       |



|   |        |               |  |  |               |        |
|---|--------|---------------|--|--|---------------|--------|
| 22/23 Parental Contributions for Suddenly books                   |        |               |  |  | 186           |        |
| 22/23 Refund from SCC for Y6 leavers' school dinner money July 23 |        |               |  |  | 91            |        |
| Parental Contributions for swimming                               |        |               |  |  | 7,755         |        |
| 23/24 PTA additional donation for swimming                        | 8,162  |               |  |  |               |        |
| 23/24 Other Donations/ Collections                                | 932    |               |  |  |               |        |
| Donation from photographer (Xmas photos of families)              |        | 85            |  |  |               |        |
| Children in Need Spotty Day Collection                            |        | 117           |  |  |               |        |
| Parental contribution to buy Christmas Carrolls books             |        | 524           |  |  |               |        |
| Egham United Charities - donation for car seat for family         |        | 260           |  |  |               |        |
| Jupiter donation for paint for fences/outdoor classroom           |        | 547           |  |  |               |        |
| Neighbourly donation for books                                    |        | 1,000         |  |  |               |        |
| Wear It Green Day (Mental Health charity collection)              |        | 124           |  |  |               |        |
|   |        | 11,772        |  |  | 11,051        |        |
| <b>TOTAL INCOME</b>   |        | <b>56,856</b> |  |  | <b>59,757</b> |        |
| <b>Expenditure - Fundraising Events:</b>                          |        |               |  |  |               |        |
| Deposit for November 2024 Firework Display                        | 300    |               |  |  |               |        |
|   |        | 300           |  |  |               | 0      |
| <b>Expenditure - School Trips:</b>                                |        |               |  |  |               |        |
| 22/23 - 23/24 trip expenditure (Y4 residential summer 24)         |        |               |  |  | 870           |        |
| 22/23 - Cost of school trips                                      |        |               |  |  | 17,310        |        |
| 22/23 - Cost of residential trips                                 |        |               |  |  | 26,063        |        |
| 23/24 Reception Trips   | 1,360  |               |  |  |               |        |
| 23/24 Year 1 Trips  | 2,275  |               |  |  |               |        |
| 23/24 Year 2 Trips  | 2,805  |               |  |  |               |        |
| 23/24 Year 3 Trips  | 2,310  |               |  |  |               |        |
| 23/24 Year 4 Trips  | 2,206  |               |  |  |               |        |
| 23/24 Year 5 Trips  | 2,971  |               |  |  |               |        |
| 23/24 Year 6 Trips  | 1,935  |               |  |  |               |        |
| 23/24 Harbour Owl Babies visit                                    | 30     |               |  |  |               |        |
| 23/24 Mini Map Makers   | 2,529  |               |  |  |               |        |
| 24/25 Y6 Trips  | 640    |               |  |  |               |        |
| Year 4 summer 2024 Residential costs                              | 5,765  |               |  |  |               |        |
| Year 6 summer 2024 Residential costs                              | 14,528 |               |  |  |               |        |
| Year 6 October 2024 Residential deposit                           | 3,573  |               |  |  |               |        |
| Kit for pupils attending residentials                             | 134    |               |  |  |               | 44,242 |
|   |        | 43,058        |  |  |               |        |
| <b>Other Expenditure:</b>   |        |               |  |  |               |        |
| H5BC bank charges   | 60     |               |  |  | 341           |        |
| VMS charges   | 682    |               |  |  | 431           |        |
| Audit fee   | 140    |               |  |  | 130           |        |
| 22/23 Cost of staff xmas event                                    |        |               |  |  | 576           |        |
| 22/23 Purchase of Hi Vis jackets                                  |        |               |  |  | 1,000         |        |
| 22/23 Staff gifts   |        |               |  |  | 62            |        |
| 22/23 Purchase of Suddenly books                                  |        |               |  |  | 186           |        |
| 22/23 Library books   |        |               |  |  | 350           |        |
| 22/23 Other   |        |               |  |  | 41            |        |
| 22/23 PTA expenditure of funds held on scopay                     |        |               |  |  | 1,943         |        |
| 23/24 Swimming money transferred to school                        | 3,251  |               |  |  |               |        |
| Children in Need Spotty Day Collection                            | 110    |               |  |  |               |        |
| Christmas Carrolls books  | 524    |               |  |  |               |        |
| Car seat for family - (using EUC donation)                        | 260    |               |  |  |               |        |
| Paint for fences/outdoor classroom (using Jupiter donation)       | 547    |               |  |  |               |        |

|  |               |
|--|---------------|
| Wear it Green Day (Mental Health charity collection) | 124           |
| Coffee van for staff inset day                       | 300           |
| Forest school for staff inset day                    | 180           |
| Library books (using brought forward balance)        | 158           |
| Y6 Leavers' books                                    | 763           |
| Red Nose Day donation (b/fwd funds)                  | 244           |
| 2023 Y6 leavers' dinner money refunds (b/fwd funds)  | 91            |
|  | 7,433         |
| <b>TOTAL EXPENDITURE</b>                             | <b>50,791</b> |
| <b>Net Surplus/(deficit) for the Year</b>            | <b>6,065</b>  |
| Fund balance b/fwd from prior years                  | 86,473        |
| <b>FUND BALANCE AS AT 31 AUGUST (Year-End)</b>       | <b>92,538</b> |

#### ANALYSIS OF FUNDS:

|  | £             | Notes | £             | Notes |
|--|---------------|-------|---------------|-------|
| General Reserves                               | 2,133         |       | 4,820         |       |
| ICT Suite & KS1 outside area fund              | 78,356        |       | 70,194        |       |
| Sports fundraising                             | 2,154         |       | 2,154         |       |
| PTA funds on Scopay                            | 1,318         |       | 3,748         |       |
| Residential Trips                              | 8,421         |       | 1,047         |       |
| Non residential trip 24/25 paid in advance     | (640)         |       |               |       |
| Non residential trips PTA donation             |               |       | 3,320         |       |
| Recovery Premium for trips                     |               |       | 609           |       |
| Dinner money refund                            |               |       | 91            |       |
| Red Nose Day collection                        |               |       | 244           |       |
| Library books donation                         | 58            |       | 216           |       |
| Book fair float                                | 30            |       | 30            |       |
| Neighbourly book donation                      | 1,000         |       |               |       |
| Deposit for Fireworks event November 24        | (300)         |       |               |       |
| Children in Need donation                      | 7             |       |               |       |
| <b>FUND BALANCE AS AT 31 AUGUST (Year-End)</b> | <b>92,538</b> |       | <b>86,473</b> |       |

#### Represented by:

#### BALANCE SHEET: ASSETS AND LIABILITIES

|  | Current Year ending 31st August 2024 | Previous Year ending 31st August 2023 |
|--|--------------------------------------|---------------------------------------|
|  | £                                    | £                                     |
| <b>Assets</b>  |                                      |                                       |
| Balance as per Bank Statement 31 August                                  | 91,219                               | 86,488                                |
| Bank charge for Aug 22 posted to scopay in Sept 23                       |                                      | 5                                     |
| Bank charge for July23 & Aug23 posted to scopay Sept24                   | 10                                   |                                       |
| Receipts on scopay from parents in Aug 23 transferred to bank in Sept 24 | 1,061                                | (50)                                  |
| Less unprinted cheques   | (73)                                 |                                       |
| Cash at Bank   | 92,218                               | 86,443                                |
| Float for book fair  | 30                                   | 30                                    |
| Posting error corrected Sept 24  | 290                                  |                                       |
| <b>Total Assets</b>  | <b>92,538</b>                        | <b>86,473</b>                         |
| <b>Less: Liabilities</b>   |                                      |                                       |
| <b>Net Current Assets</b>  | <b>92,538</b>                        | <b>86,473</b>                         |



## (ii) UNOFFICIAL SCHOOL FUNDS - AUDIT CHECKLIST

### DOCUMENTATION

The Independent Examiner of the Unofficial School Funds should have access to:

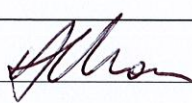
1. Bank statements for the last Accounting Year e.g. 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024
2. Cheque books and paying in books for the last Accounting Year e.g. 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024
3. Receipt books
4. Accounting Records (e.g. cashbooks / spreadsheets) used to record all transactions during the year and, if relevant, the amounts held for each project
5. All bank reconciliations performed during the year
6. Invoices / payment vouchers to evidence payments processed throughout the year
7. Annual statement of accounts
8. A copy of the School's Finance Policy or Unofficial School Funds Policy if this is separate from the Finance Policy
9. Guidelines for Auditing Unofficial School Funds (Section X of the Finance Manual – Contents Section 2.5)
10. Governing Body Minutes showing the presentation and approval of the previous year's audited accounts and any actions / decisions taken during the year

### CHECKS

The Independent Examiner should complete the checklist below.

**\* For these questions, checks should be made on a sample basis of a minimum of 10 transactions selected across the year.**

| CHECKS  | ANSWER<br>(Yes/No/In Part) | COMMENTS<br><br><i>If the answer is No or In Part, use the Comments column to summarise the position and to list Action Points and /or Recommendations</i> |
|---|----------------------------|--|
| <b>CASH AND CHEQUE RECEIPTS/PROCESSES</b>   |                            |  |
| Have receipts been issued for all income received? *  | Yes                        | System generated   |
| Has all the income received been entered in the accounting records? *   | Yes                        |  |
| Has the paying in book been completed fully? *  | Yes                        | Not used this year   |
| Have paying in slips been stamped/ initialled by the bank?  | Yes                        | Not used this year   |
| Do the paying in slips agree to the entries in the accounting records? *  | Yes                        | Not used this year   |
| <b>PAYMENTS MADE FOR GOODS/SERVICES</b>   |                            |  |
| Have the authorised signatories been recorded in the school's Unofficial School Funds Policy or Finance Policy?   | Yes                        |  |
| Have all invoices/payment vouchers been signed to demonstrate authorisation by the designated signatories? *  | Yes                        |  |
| Are there invoices/payment vouchers which match all cheques processed? *  | Yes                        |  |
| Are cheque counterfoils sequential and do they agree to the school's record of the cheque books issued?   | Yes                        |  |
| Have any spoiled/cancelled cheques been retained with the cheque book?  | Yes                        |  |
| Is all expenditure appropriate and in accordance with the purpose of the fund as recorded in the school's Finance Policy or Unofficial School Funds Policy? | Yes                        |  |
| Are there corresponding payments related to income received for a specific purpose?   | Yes                        |  |
| Have all the payments been entered in the accounting records? *   | Yes                        |  |
| <b>BANK RECONCILIATION</b>  |                            |  |

|  |     |  |
|--|-----|--|
| Are the bank statements for the full year present (sequential)?  | Yes |  |
| Have all the income banked and payments made appeared on the bank statements? *  | Yes |  |
| Have regular reconciliations, including a reconciliation at year-end, been carried out between the bank statements and accounting records, and do they show e.g. un-presented cheques/income not banked/bank errors?   | Yes |  |
| Is there evidence that all reconciliations have been independently checked by the Headteacher or Bursar?   | Yes |  |
| Do the brought forward and carried forward balances at the start and end of the year in the accounting records agree to the bank statement?  | Yes |  |
| <b>GENERAL</b>   |     |  |
| Have expenditure, income and balances been compared to the previous year for reasonableness to give assurance over completeness of processing?   | Yes |  |
| Is the Annual Statement of Accounts correct for discussion and approval by Governors?  | Yes |  |
| <b>ANY OTHER COMMENTS OR RECOMMENDATIONS</b>   |     |  |
| Document any recommendations resulting from this audit which you consider would improve the quality of the record keeping and management of the Unofficial School Fund account.  |     |  |
| <div style="display: flex; justify-content: space-between;"> <div> <p>SIGNED by Independent Examiner: </p> <p>Name: Anthony Moore</p> </div> <div> <p>Qualified Accountant (delete as applicable)</p> <p>Date: 12th November 2024</p> </div> </div> |     |  |



### (iii) UNOFFICIAL SCHOOL FUNDS - AUDIT CERTIFICATE

|   |                  |
|---|------------------|
| SCHOOL NAME: The Hythe Community Primary School | DfE No: 936/2928 |
|---|------------------|

#### Unofficial School Funds – Audit Certificate for Year Ended 31 August 2024

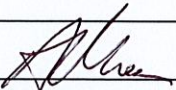
I CERTIFY:

1. That the following is a complete list of funds (other than Governor Funds which are administered as a charity, by Trustees) which, although not the direct responsibility of the Local Authority, were being administered for the benefit of the school and its pupils during the year ended 31 August 2024;

| Name of Fund/Account(s) | Purpose of Fund/Account  | Amount in Fund/Account<br>as at 31 August 2024 |
|-------------------------|--|--|
| The Hythe School Fund   | To administer school trips, swimming<br>and raise funds for the school | £92,538  |

2. That the checks on the Unofficial School Funds Audit Checklist have been completed and that, in my opinion, all such funds have been verified as being correct for the accounting year ending 31 August 2024;
3. That an independent person nominated by the governing body has audited these funds. An independent person is someone who is not involved in any way with the management of the Unofficial School Funds and is not related to anyone involved in the management of the funds;
4. That an independent person nominated by the governing body is not a Governor of the School.

Signed by:

|  |                     |
|--|---------------------|
| Independent Examiner:  | Chair of Governors: |
| Signature:  | Signature:          |
| Print Name: Anthony Moore  | Print Name:         |
| Date: 12th November 2024   | Date:               |
| Qualified Accountant<br>(delete as applicable)   |                     |
| Contact Number: 07712162998  |                     |
| Contact Email: tony.moore.17@hotmail.co.uk   |                     |



(iii) UNOFFICIAL SCHOOL FUNDS - AUDIT CERTIFICATE

|   |                  |
|---|------------------|
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|---|------------------|

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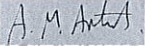
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**Signed by:**

|  |  |
|--|--|
| <b>Independent Examiner:</b>                                 | <b>Chair of Governors:</b>   |
| <b>Signature:</b>  | <b>Signature:</b>  |
| Print Name:  | Print Name: Anthony Artist   |
| Date:  | Date: 27th November 2024   |
| Qualified Accountant / Unqualified<br>(delete as applicable) |  |
| Contact Number:  |  |
| Contact Email:   |  |

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For the period 1st September 2023 to 31st August 2024

| INCOME & EXPENDITURE  | Current Year ending 31st August 2024 |        | Previous Year ending 31st August 2023 |        | Notes |
|---|--------------------------------------|--------|---------------------------------------|--------|-------|
|   | £                                    | £      | £                                     | £      |       |
| <b>Income - Fundraising Events:</b>                                 |                                      |        |                                       |        |       |
| 22/23 PTA Fundraising events  |                                      |        |                                       |        |       |
| 23/24 PTA Funds collected on Scopay                                 |                                      |        |                                       | 4,593  |       |
| PTA Easter Egg Hunt   | 578                                  |        |                                       |        |       |
| PTA Christmas Raffle  | 251                                  |        |                                       |        |       |
| PTA Break the rules day   | 666                                  |        |                                       |        |       |
| PTA Logo competition  | 30                                   |        |                                       |        |       |
| PTA Donations welcome   | 140                                  |        |                                       |        |       |
| PTA Summer festival   | 1,047                                |        |                                       |        |       |
| PTA School Disco  | 651                                  |        |                                       |        |       |
| PTA Summer Fair raffle tickets                                      | 238                                  |        |                                       |        |       |
| PTA Summer Fair Tokens  | 498                                  |        |                                       |        |       |
| PTA Summer Fair Inflatable tokens                                   | 282                                  |        |                                       |        |       |
|   |                                      | 4,380  |                                       | 4,593  |       |
| <b>Income - School Trips:</b>                                       |                                      |        |                                       |        |       |
| 22/23 Parental Contribution for school trips                        |                                      |        | 7,190                                 |        |       |
| 22/23 Recovery Premium for school trips                             |                                      |        | 4,000                                 |        |       |
| trips   |                                      |        | 26,563                                |        |       |
| PTA contribution for school trips                                   | 3,918                                |        | 6,360                                 |        |       |
| Reception Trips 23/24 - parental contributions                      | 176                                  |        |                                       |        |       |
| Year 1 Trips 23/24 - parental contributions                         | 841                                  |        |                                       |        |       |
| Year 2 Trips 23/24 - parental contributions                         | 1,013                                |        |                                       |        |       |
| Year 3 Trips 23/24 - parental contributions                         | 740                                  |        |                                       |        |       |
| Year 4 Trips 23/24 - parental contributions                         | 788                                  |        |                                       |        |       |
| Year 5 Trips 23/24 - parental contributions                         | 1,137                                |        |                                       |        |       |
| Year 6 Trips 23/24 - parental contributions                         | 459                                  |        |                                       |        |       |
| Harbour Owl Babies visit - parental contributions                   | 30                                   |        |                                       |        |       |
| Donations from parents for other pupils' trips                      | 231                                  |        |                                       |        |       |
| <b>Y4 Summer 2024 Residential Trip</b>                              |                                      |        |                                       |        |       |
| Year 4 summer 2024 Residential Trip Parental Contributions          | 5,526                                |        |                                       |        |       |
| Year 4 summer Residential Schroders charity donation                | 798                                  |        |                                       |        |       |
| Year 4 summer 2024 Residential PP school                            | 218                                  |        |                                       |        |       |
| <b>Y6 Summer 2024 Residential Trip</b>                              |                                      |        |                                       |        |       |
| Year 6 summer 2024 Residential Trip Parental Contributions          | 10,053                               |        |                                       |        |       |
| Year 6 summer 2024 Residential Egham United Charities donation      | 498                                  |        |                                       |        |       |
| Year 6 summer 2024 Residential Schroders charity donation           | 2,221                                |        |                                       |        |       |
| <b>Y6 October 2024 Residential Trip</b>                             |                                      |        |                                       |        |       |
| Egham United Charity Donation for 24/25 residential                 | 681                                  |        |                                       |        |       |
| Y6 Oct 24 Residential Trip parental contributions                   | 10,418                               |        |                                       |        |       |
| Schroders Donation balance for residential trips and kit for pupils | 300                                  |        |                                       |        |       |
| Egham United Charities donation balance                             | 662                                  |        |                                       |        |       |
|   |                                      | 40,705 |                                       | 44,113 |       |
| <b>Other Income:</b>  |                                      |        |                                       |        |       |
| 22/23 Gift Aid Donation   |                                      |        | 764                                   |        |       |
| 22/23 Grant for Hi Viz jackets                                      |                                      |        | 1,000                                 |        |       |
| 22/23 Sports event fundraising                                      |                                      |        | 478                                   |        |       |
| 22/23 Staff Xmas Event Collection                                   |                                      |        | 528                                   |        |       |
| 22/23 Staff Collection  |                                      |        | 62                                    |        |       |
| 22/23 Book week dress up donation for library                       |                                      |        | 187                                   |        |       |

|   |        |               |        |               |        |
|---|--------|---------------|--------|---------------|--------|
| 22/23 Parental Contributions for Suddenly books                   |        |               |        | 186           |        |
| 22/23 Refund from SCC for Y6 leavers' school dinner money July 23 |        |               |        | 91            |        |
| Parental Contributions for swimming                               |        |               |        | 7,755         |        |
| 23/24 PTA additional donation for swimming                        | 8,162  |               |        |               |        |
| 23/24 Other Donations/ Collections                                | 932    |               |        |               |        |
| Donation from photographer (Xmas photos of families)              |        | 85            |        |               |        |
| Children in Need Spotty Day Collection                            |        | 117           |        |               |        |
| Parental contribution to buy Christmas Carrolls books             |        | 524           |        |               |        |
| Egham United Charities - donation for car seat for family         |        | 260           |        |               |        |
| Jupiter donation for paint for fences/outdoor classroom           |        | 547           |        |               |        |
| Neighbourly donation for books                                    |        | 1,000         |        |               |        |
| Wear It Green Day (Mental Health charity collection)              |        | 124           |        |               |        |
|   |        | 11,772        |        | 11,051        |        |
| <b>TOTAL INCOME</b>   |        | <b>56,856</b> |        | <b>59,757</b> |        |
| <b>Expenditure - Fundraising Events:</b>                          |        |               |        |               |        |
| Deposit for November 2024 Firework Display                        | 300    |               |        |               |        |
|   |        | 300           |        |               | 0      |
| <b>Expenditure - School Trips:</b>                                |        |               |        |               |        |
| 22/23 - 23/24 trip expenditure (Y4 residential summer 24)         |        |               | 870    |               |        |
| 22/23 - Cost of school trips                                      |        |               | 17,310 |               |        |
| 22/23 - Cost of residential trips                                 |        |               | 26,063 |               |        |
| 23/24 Reception Trips   | 1,360  |               |        |               |        |
| 23/24 Year 1 Trips  | 2,275  |               |        |               |        |
| 23/24 Year 2 Trips  | 2,805  |               |        |               |        |
| 23/24 Year 3 Trips  | 2,310  |               |        |               |        |
| 23/24 Year 4 Trips  | 2,206  |               |        |               |        |
| 23/24 Year 5 Trips  | 2,971  |               |        |               |        |
| 23/24 Year 6 Trips  | 1,935  |               |        |               |        |
| 23/24 Harbour Owl Babies visit                                    | 30     |               |        |               |        |
| 23/24 Mini Map Makers   | 2,529  |               |        |               |        |
| 24/25 Y6 Trips  | 640    |               |        |               |        |
| Year 4 summer 2024 Residential costs                              | 5,765  |               |        |               |        |
| Year 6 summer 2024 Residential costs                              | 14,528 |               |        |               |        |
| Year 6 October 2024 Residential deposit                           | 3,573  |               |        |               |        |
| Kit for pupils attending residentials                             | 134    |               |        |               | 44,242 |
|   |        | 43,058        |        |               |        |
| <b>Other Expenditure:</b>   |        |               |        |               |        |
| H5BC bank charges   | 60     |               | 341    |               |        |
| VMS charges   | 682    |               | 431    |               |        |
| Audit fee   | 140    |               | 130    |               |        |
| 22/23 Cost of staff xmas event                                    |        |               | 576    |               |        |
| 22/23 Purchase of Hi Vis jackets                                  |        |               | 1,000  |               |        |
| 22/23 Staff gifts   |        |               | 62     |               |        |
| 22/23 Purchase of Suddenly books                                  |        |               | 186    |               |        |
| 22/23 Library books   |        |               | 350    |               |        |
| 22/23 Other   |        |               | 41     |               |        |
| 22/23 PTA expenditure of funds held on scopay                     |        |               | 1,943  |               |        |
| 23/24 Swimming money transferred to school                        | 3,251  |               |        |               |        |
| Children in Need Spotty Day Collection                            | 110    |               |        |               |        |
| Christmas Carrolls books  | 524    |               |        |               |        |
| Car seat for family - (using EUC donation)                        | 260    |               |        |               |        |
| Paint for fences/outdoor classroom (using Jupiter donation)       | 547    |               |        |               |        |



|  |               |
|--|---------------|
| Wear it Green Day (Mental Health charity collection) | 124           |
| Coffee van for staff inset day                       | 300           |
| Forest school for staff inset day                    | 180           |
| Library books (using brought forward balance)        | 158           |
| Y6 Leavers' books                                    | 763           |
| Red Nose Day donation (b/fwd funds)                  | 244           |
| 2023 Y6 leavers' dinner money refunds (b/fwd funds)  | 91            |
|  | 7,433         |
| <b>TOTAL EXPENDITURE</b>                             | <b>50,791</b> |
| <b>Net Surplus/(deficit) for the Year</b>            | <b>6,065</b>  |
| Fund balance b/fwd from prior years                  | 86,473        |
| <b>FUND BALANCE AS AT 31 AUGUST (Year-End)</b>       | <b>92,538</b> |

#### ANALYSIS OF FUNDS:

|  | £             | Notes | £             | Notes |
|--|---------------|-------|---------------|-------|
| General Reserves                               | 2,133         |       | 4,820         |       |
| ICT Suite & KS1 outside area fund              | 78,356        |       | 70,194        |       |
| Sports fundraising                             | 2,154         |       | 2,154         |       |
| PTA funds on Scopay                            | 1,318         |       | 3,748         |       |
| Residential Trips                              | 8,421         |       | 1,047         |       |
| Non residential trip 24/25 paid in advance     | (640)         |       |               |       |
| Non residential trips PTA donation             |               |       | 3,320         |       |
| Recovery Premium for trips                     |               |       | 609           |       |
| Dinner money refund                            |               |       | 91            |       |
| Red Nose Day collection                        |               |       | 244           |       |
| Library books donation                         | 58            |       | 216           |       |
| Book fair float                                | 30            |       | 30            |       |
| Neighbourly book donation                      | 1,000         |       |               |       |
| Deposit for Fireworks event November 24        | (300)         |       |               |       |
| Children in Need donation                      | 7             |       |               |       |
| <b>FUND BALANCE AS AT 31 AUGUST (Year-End)</b> | <b>92,538</b> |       | <b>86,473</b> |       |

#### Represented by:

#### BALANCE SHEET: ASSETS AND LIABILITIES

|  | Current Year ending 31st August 2024 | Previous Year ending 31st August 2023 |
|--|--------------------------------------|---------------------------------------|
|  | £                                    | £                                     |
| <b>Assets</b>  |                                      |                                       |
| Balance as per Bank Statement 31 August                                  | 91,219                               | 86,488                                |
| Bank charge for Aug 22 posted to scopay in Sept 23                       |                                      | 5                                     |
| Bank charge for July23 & Aug23 posted to scopay Sept24                   | 10                                   |                                       |
| Receipts on scopay from parents in Aug 23 transferred to bank in Sept 24 | 1,061                                | (50)                                  |
| Less unprinted cheques   | (73)                                 |                                       |
| Cash at Bank   | 92,218                               | 86,443                                |
| Float for book fair  | 30                                   | 30                                    |
| Posting error corrected Sept 24  | 290                                  |                                       |
| <b>Total Assets</b>  | <b>92,538</b>                        | <b>86,473</b>                         |
| <b>Less: Liabilities</b>   |                                      |                                       |
| <b>Net Current Assets</b>  | <b>92,538</b>                        | <b>86,473</b>                         |

## (ii) UNOFFICIAL SCHOOL FUNDS - AUDIT CHECKLIST

### DOCUMENTATION

The Independent Examiner of the Unofficial School Funds should have access to:

1. Bank statements for the last Accounting Year e.g. 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024
2. Cheque books and paying in books for the last Accounting Year e.g. 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024
3. Receipt books
4. Accounting Records (e.g. cashbooks / spreadsheets) used to record all transactions during the year and, if relevant, the amounts held for each project
5. All bank reconciliations performed during the year
6. Invoices / payment vouchers to evidence payments processed throughout the year
7. Annual statement of accounts
8. A copy of the School's Finance Policy or Unofficial School Funds Policy if this is separate from the Finance Policy
9. Guidelines for Auditing Unofficial School Funds (Section X of the Finance Manual – Contents Section 2.5)
10. Governing Body Minutes showing the presentation and approval of the previous year's audited accounts and any actions / decisions taken during the year

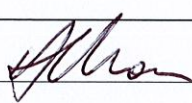
### CHECKS

The Independent Examiner should complete the checklist below.

**\* For these questions, checks should be made on a sample basis of a minimum of 10 transactions selected across the year.**

| CHECKS  | ANSWER<br>(Yes/No/In Part) | COMMENTS<br><br><i>If the answer is No or In Part, use the Comments column to summarise the position and to list Action Points and /or Recommendations</i> |
|---|----------------------------|--|
| <b>CASH AND CHEQUE RECEIPTS/PROCESSES</b>   |                            |  |
| Have receipts been issued for all income received? *  | Yes                        | System generated   |
| Has all the income received been entered in the accounting records? *   | Yes                        |  |
| Has the paying in book been completed fully? *  | Yes                        | Not used this year   |
| Have paying in slips been stamped/ initialled by the bank?  | Yes                        | Not used this year   |
| Do the paying in slips agree to the entries in the accounting records? *  | Yes                        | Not used this year   |
| <b>PAYMENTS MADE FOR GOODS/SERVICES</b>   |                            |  |
| Have the authorised signatories been recorded in the school's Unofficial School Funds Policy or Finance Policy?   | Yes                        |  |
| Have all invoices/payment vouchers been signed to demonstrate authorisation by the designated signatories? *  | Yes                        |  |
| Are there invoices/payment vouchers which match all cheques processed? *  | Yes                        |  |
| Are cheque counterfoils sequential and do they agree to the school's record of the cheque books issued?   | Yes                        |  |
| Have any spoiled/cancelled cheques been retained with the cheque book?  | Yes                        |  |
| Is all expenditure appropriate and in accordance with the purpose of the fund as recorded in the school's Finance Policy or Unofficial School Funds Policy? | Yes                        |  |
| Are there corresponding payments related to income received for a specific purpose?   | Yes                        |  |
| Have all the payments been entered in the accounting records? *   | Yes                        |  |
| <b>BANK RECONCILIATION</b>  |                            |  |



|  |     |  |
|--|-----|--|
| Are the bank statements for the full year present (sequential)?  | Yes |  |
| Have all the income banked and payments made appeared on the bank statements? *  | Yes |  |
| Have regular reconciliations, including a reconciliation at year-end, been carried out between the bank statements and accounting records, and do they show e.g. un-presented cheques/income not banked/bank errors?   | Yes |  |
| Is there evidence that all reconciliations have been independently checked by the Headteacher or Bursar?   | Yes |  |
| Do the brought forward and carried forward balances at the start and end of the year in the accounting records agree to the bank statement?  | Yes |  |
| <b>GENERAL</b>   |     |  |
| Have expenditure, income and balances been compared to the previous year for reasonableness to give assurance over completeness of processing?   | Yes |  |
| Is the Annual Statement of Accounts correct for discussion and approval by Governors?  | Yes |  |
| <b>ANY OTHER COMMENTS OR RECOMMENDATIONS</b>   |     |  |
| Document any recommendations resulting from this audit which you consider would improve the quality of the record keeping and management of the Unofficial School Fund account.  |     |  |
| <div style="display: flex; justify-content: space-between;"> <div> <p>SIGNED by Independent Examiner: </p> <p>Name: Anthony Moore</p> </div> <div> <p>Qualified Accountant (delete as applicable)</p> <p>Date: 12th November 2024</p> </div> </div> |     |  |

### (iii) UNOFFICIAL SCHOOL FUNDS - AUDIT CERTIFICATE

|   |                  |
|---|------------------|
| SCHOOL NAME: The Hythe Community Primary School | DfE No: 936/2928 |
|---|------------------|

#### Unofficial School Funds – Audit Certificate for Year Ended 31 August 2024

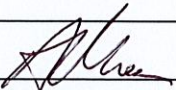
I CERTIFY:

1. That the following is a complete list of funds (other than Governor Funds which are administered as a charity, by Trustees) which, although not the direct responsibility of the Local Authority, were being administered for the benefit of the school and its pupils during the year ended 31 August 2024;

| Name of Fund/Account(s) | Purpose of Fund/Account  | Amount in Fund/Account<br>as at 31 August 2024 |
|-------------------------|--|--|
| The Hythe School Fund   | To administer school trips, swimming<br>and raise funds for the school | £92,538  |

2. That the checks on the Unofficial School Funds Audit Checklist have been completed and that, in my opinion, all such funds have been verified as being correct for the accounting year ending 31 August 2024;
3. That an independent person nominated by the governing body has audited these funds. An independent person is someone who is not involved in any way with the management of the Unofficial School Funds and is not related to anyone involved in the management of the funds;
4. That an independent person nominated by the governing body is not a Governor of the School.

Signed by:

|  |                     |
|--|---------------------|
| Independent Examiner:  | Chair of Governors: |
| Signature:  | Signature:          |
| Print Name: Anthony Moore  | Print Name:         |
| Date: 12th November 2024   | Date:               |
| Qualified Accountant<br>(delete as applicable)   |                     |
| Contact Number: 07712162998  |                     |
| Contact Email: tony.moore.17@hotmail.co.uk   |                     |



(iii) UNOFFICIAL SCHOOL FUNDS - AUDIT CERTIFICATE

|   |                  |
|---|------------------|
| SCHOOL NAME: The Hythe Community Primary School | DfE No: 936/2928 |
|---|------------------|

**Unofficial School Funds – Audit Certificate for Year Ended 31 August 2024**

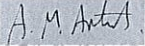
I CERTIFY:

1. That the following is a complete list of funds (other than Governor Funds which are administered as a charity, by Trustees) which, although not the direct responsibility of the Local Authority, were being administered for the benefit of the school and its pupils during the year ended 31 August 2024;

| Name of Fund/Account(s) | Purpose of Fund/Account   | Amount in Fund/Account<br>as at 31 August 2024 |
|-------------------------|---|--|
| The Hythe School Fund   | To administer school trips, swimming and raise funds for the school | £92,538  |

2. That the checks on the Unofficial School Funds Audit Checklist have been completed and that, in my opinion, all such funds have been verified as being correct for the accounting year ending 31 August 2024;
3. That an independent person nominated by the governing body has audited these funds. An independent person is someone who is not involved in any way with the management of the Unofficial School Funds and is not related to anyone involved in the management of the funds;
4. That an independent person nominated by the governing body is not a Governor of the School.

**Signed by:**

|  |  |
|--|--|
| <b>Independent Examiner:</b>                                 | <b>Chair of Governors:</b>   |
| <b>Signature:</b>  | <b>Signature:</b>  |
| Print Name:  | Print Name: Anthony Artist   |
| Date:  | Date: 27th November 2024   |
| Qualified Accountant / Unqualified<br>(delete as applicable) |  |
| Contact Number:  |  |
| Contact Email:   |  |