

## APPENDIX A

### PRO FORMA AUDIT CERTIFICATE

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

Examiner's or auditor's report

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

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

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

Date: 22/02/2024

Name: Nicola Jane Langford

Status: Accountant

Contact telephone number: 07980-181484

## Appendix B

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

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

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

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

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

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

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

# SCHOOL'S INTERNAL AUDIT PROGRAMME

# PRIVATE (PTA) ACCOUNT

Sch No	416
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Completed by	Nicola Langford	Date	22/02/24
Reviewed by	Celeste Kendell	Date	23/02/24

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

**SCHOOL'S INTERNAL AUDIT PROGRAMME****PRIVATE (PTA) ACCOUNT**

<b>Sch No</b>	416
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<b>Completed by</b>	Nicola Langford	<b>Date</b>	22/02/24
<b>Reviewed by</b>	Celeste Kendell	<b>Date</b>	23/02/24

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

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# PRIVATE (PTA) ACCOUNT

Sch No	416
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Completed by	Nicola Langford	Date	22/02/24
Reviewed by	Celeste Kendell	Date	23/02/24

## TESTS

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

# SCHOOL'S INTERNAL AUDIT PROGRAMME

Sch No	416
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# PRIVATE (PTA) ACCOUNT

Completed by	Nicola Langford	Date	22/02/24
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## Test 6 – Expenditure testing

### Sample:

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

# SCHOOL'S INTERNAL AUDIT PROGRAMME

<b>Sch No</b>	416
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# PRIVATE (PTA) ACCOUNT

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

## Test 6 – Income testing

### Sample:

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



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Bernards Heath Junior School PTA

1056642

## Receipts and payments accounts

CC16a

For the period  
from

9/1/2022

To

8/31/2023

### Section A Receipts and payments

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



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

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

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

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

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

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

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



Section A

Independent Examiner's Report

Report to the trustees/  
members of

BERNARDS HEATH JUNIOR SCHOOL PARENT TEACHER  
ASSOCIATION

On accounts for the year  
ended

31<sup>st</sup> AUGUST 2023

Charity no  
(if any)

1056642

Set out on pages

1 to 2

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

Responsibilities and  
basis of report

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

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

Independent  
examiner's statement

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

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

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

Signed: *N Langford*

Date: 22/02/2024

Name: MRS NICOLA JANE LANGFORD

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

CIMA

Address:

201 BEECH ROAD

ST ALBANS, HERTFORDSHIRE

AL3 5AJ

**Section B****Disclosure**

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

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