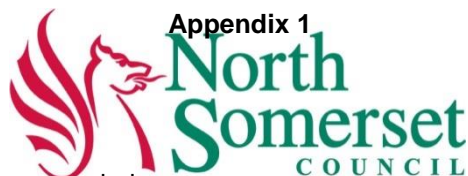


AUDITOR'S CERTIFICATE OF UNOFFICIAL FUNDS



Appendix 1

Banwell Primary School

I/We have audited the School Funds of the above School for the year-ended

In my/our opinion, proper accounts have been kept of all money received and disbursed. I/we examined all books, vouchers and records and confirmed the bank and cash balances. The summary signed below reflects a true position of the School Fund Accounts.

1st Auditor Signed.....Date

Address.....

Occupation

2nd Auditor Signed.....Date.....

Address.....

Occupation

NB: The Auditor's Certificate must include details of **ALL** funds - i.e. General Fund, Minibus Fund, School Trips Fund etc.

Summary of the School Fund for the year-ended 31st March 2016.

RECEIPTS AND PAYMENTS

	<u>£ - p</u>
Balance brought forward from previous year;	
Cash in Hand at Start of Year (b/f)	0.00
Current A/c Balance at Start of Year (b/f)	2810.84
Deposit A/c Balance at Start of Year (b/f)	0.00
Investments/Building Society etc. Start of Year (b/f)	0.00
Total Balance of Fund at Start of Year	2810.84
ADD: Total Receipts During Year	15491.64
Sub Total	18302.48
LESS: Total Payments During Year	12590.58
Total Balance of Fund at the Year End	5711.90

FUND BALANCES AS AT YEAR END

	<u>£ - p</u>
ADD: Cash in Hand	0.00
ADD: Cash at bank: Current Account(s)	5711.90
ADD: Cash at bank: Deposit Account(s)	0.00
ADD: Investments i.e. Building Society etc.	0.00
Total Balance of Fund at the Year End	5711.90

The audited accounts, a copy of which is attached, have been submitted to the governors and staff at the School.

Signed (Headteacher) Date

Please return this Certificate to the Audit and Corporate Governance Manager, Internal Audit Service, North Somerset Council, Town Hall, Weston-super-Mare, Somerset BS23 1UJ

BANWELL PRIMARY SCHOOL**Discretionary School Fund Account - Bank Reconciliation**

Bank Reconciliation Statement as at:

- 31/03/16Balance as per Bank Statement
Number003/2016

£5919.90

ADD: Credits not yet on Bank
Statement

Date	Paying In Slip Number	Amount
29/03/16	Parentpay	£128.00

Total	<u>£128.00</u>	
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£128.00

LESS: Unpresented
cheques/Debits

Date	Cheque Number	Amount
17/03/16	300388	£306.00
17/03/16	300389	£30.00

Total	<u>£336.00</u>	
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-£336.00

BALANCE: £5,711.90Balance as per Cash Book
as at: -

31/3/16

£5711.90DIFFERENCE: £0.00N.B. Please explain difference
overleaf if not zero.Prepared By: Mrs M Lynam Finance AssistantDate: 29/3/16Approved By: Claire PocockDate: 17/6/16

GUIDANCE ON THE PREPARATION OF THE SUMMARY OF RECEIPTS & PAYMENTS

Example School: GRANGE HILL SCHOOL

- ❖ Ensure the Auditor is independent, generally the Headteacher, School Administrator, Bursar and Governors at the School should not complete the Audit. Teachers should only audit the accounts if they do not handle fund monies.
- ❖ The total balance of fund at start of year **(A)** should be the sum of the balances held at the end of the previous accounting year.

This figure should agree to the previous year's Auditor's Certificate.

ADD receipts during the year for the current account, deposit account, cash in hand and investments. **(B)**

Then, DEDUCT the total of transfers between different accounts, these adjustments prevent income being double counted, e.g. investment/deposit account transfers into current account, current account transfers into deposit/investment account and cheques drawn as cash floats for minor school fund expenses.

- ❖ Enter the Sub Total for income put through in the year. **(C)**
- ❖ Enter total amount of expenditure incurred through all accounts/ investments **(D)** and **DEDUCT** from the Sub Total to arrive at the total balance for the year-end. **(E)**
- ❖ The total balance of fund at the year-end **(E)** should agree with the sum of balances held at the end of the year in respect of current account, deposit account, cash in hand and investments.

Care should be taken to ensure that the year-end balances are calculated on the same basis each year, (either direct from bank statements or preferably direct from the School's own Cash Book.) If the balances are not calculated in the same way the arithmetic will not work, as there may be a difference attributable to outstanding cheques or uncleared deposits.

- ❖ **(E) MUST EQUAL (A) + (B) - (D)**
- ❖ Total balance of fund at year-end should equal total balance. **(E)**

BANWELL PRIMARY SCHOOL**Summary of Receipts and Payments for Year- Ended 31st March 2016**

	£	£	£	£
Balance as at 1st April 2015	(A)	2,810.00		
Income			Expenditure	
Year 3/4 camp	840.00		Year 3/4 camp	260.00
Year 6 camp	6,495.00		Year 6 camp	4,144.00
Charity	541.00		Charity	507.00
Trips	4,093.00		Trips	4,043.00
Uniform	2,147.00		Uniform	2,644.00
Photo's	422.00		Photo's	0.00
Creative Arts	198.00		Hospitality	44.00
Misc	755.00		Creative Arts	333.00
			Bank Charges	60.00
			Misc	555.00
	15,491.00			
	(B)	15,491.00		
			Balance at Bank 31st March 2016	
	(C)	18,301.00		
			(D)	12,590.00
			(E)	5,711.00
			(D) & (E)	18,301.00

Details of Income – Misc.

Promethian (Cashback from whiteboard purchase.	200.00
Bath Spa cheque payable to Banwell PS in error.	455.00
Bath Spa cheque payable to Banwell PS in error.	100.00
	<u>755.00</u>

Details of Expenditure – Misc.

N Somerset Council (Bath spa cheque payable to Banwell PS in error.	455.00
N Somerset Council (Bath spa cheque payable to Banwell PS in error.	100.00
	<u>550.00</u>

Key

(A) = Total balance of fund as at 01/04/15

(B) = Total income during the Year

(C) = Sub Total of (A) + (B)

(D) = Total payments during the year

(E) = Total balance of fund as at 01/04/15 + Total income during the Year - Total payments during the Year = Total balance of fund as at 31/03/16

BANWELL PRIMARY SCHOOL

Account Totals Report

Year-
Ending 31st March 2016

Account Details	Opening Balance	Income	Expenditure	Closing Balance
Opening Balance	£2810.00	£0.00	£0.00	£2,810.00
Year 3/4 camp	£0.00	£840.00	£260.00	£580.00
Year 6 camp	£0.00	£6,495.00	£4,144.00	£2,351.00
Charity	£0.00	£541.00	£507.00	£34.00
Trips	£0.00	£4,093.00	£4,043.00	£50.00
Uniform	£0.00	£2,147.00	£2,644.00	£497.00
Photo's	£0.00	£422.00	£0.00	£422.00
Hospitality	£0.00	£0.00	£44.00	£44.00
Creative Arts	£0.00	£198.00	£333.00	£135.00
Misc	£0.00	£755.00	£555.00	£200.00
Bank Charges	£0.00	£0.00	£60.00	£60.00
	<hr/>	<hr/>	<hr/>	<hr/>
	£2,810.00	£15,491.00	£12,590.00	£5,711.00

Report

Uniform deficit of £497.00. £1,125 value of stock at stock take on 3/5/16. Sale procedures tightened up October 2015. All sales are now paid for in advance of collection.

Year 3/4 camp payments included in the above balance £581.

Year 6 camp payments included in the above balance £3,098.

Creative Arts credit balance included in the above balance £188. Money is raised during the year and any credit carried forward to the following year. Creative Arts fund spent more than received in 2015/16 therefore reducing the carry forward balance to £188.

Usable balance

End of year balance	£5,711
Year 3/4 camp	- £581
Year 6 camp	- £3,098
Creative Arts	- £188
Usable balance	<u>£1,844</u>

Signatories

2 to sign all debits

Mrs Liz Lester

Mrs Michelle Lynam

Mrs Jean Duckett

Mrs Claire Pocock