

ST PETER'S CHURCH OF ENGLAND AIDED SCHOOL  
VOLUNTARY UNOFFICIAL FUND (Governor's Account)  
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

INCOME AND EXPENDITURE ACCOUNT

	03/31/2022		03/31/2021	
	£	£	£	£
<u>INCOME</u>				
DCSF Capital Funding	27,812.03		27,465.75	
10 % funding from School	494.30		0.00	
Income from other Trusts	5,000.00		5,101.85	
COIF Capital Account Interest	27.25		76.07	
COIF Capital Prize Fund Interest	26.78		74.81	
Barclays Bank Interest	0.87		3.94	
TOTAL INCOME		33,361.23		32,722.42
 <u>EXPENDITURE</u>				
Contracts	0.00		0.00	
Sundry	5,560.00		5,590.98	
		5,560.00		5,590.98
 Surplus/(Deficit) for the year		27,801.23		27,131.44

ST PETER'S CHURCH OF ENGLAND AIDED SCHOOL  
VOLUNTARY UNOFFICIAL FUND (Governor's Account)  
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022  
(including Prize Fund)

BALANCE SHEET

<u>ASSETS</u>	03/31/2022 £	03/31/2021 £
Bank Current Account	111,651.39	83,905.06
Barclays Premium Account	10,061.13	10,060.26
COIF Charity Capital Account	64,145.49	64,118.24
COIF Charity Capital Account (Prize Fund)	63,000.00	63,000.00
Prize Fund Account	5,210.05	5,183.27
	<u>254,068.06</u>	<u>226,266.83</u>

Represented by:

<u>SCHOOL FUND</u>	£	£
Balance at 1st April 2021	226,266.83	199,135.39
Surplus/(Deficit) for the year	27,801.23	27,131.44
	<u>254,068.06</u>	<u>226,266.83</u>

0.00

0.00

The Financial Statements were approved on.....Date

..... Headteacher

..... Chair of Governors

0.00

0.00

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

CASH BOOK

00726621													,00702277													
													DEPOSIT	DEPOSIT	DEPOSIT	COIF	COIF	COIF								
DATE	TRANSACTION	ref	CHQ NO	SHEET NO	Transfer to DEPOSIT	CONTRACTS	Transfer to COIF	OTHER	TOTAL EXPENDITURE	Transfer From DEPOSIT	Funding DCFS	Transfer From COIF	OTHER	TOTAL INCOME	BALANCE	DATE	SHEET NO	Transfer From Current a/c	Transfer to Current a/c	INTEREST	BALANCE	Transfer From Current a/c	Transfer to Current a/c	INTEREST	BALANCE	
01.04.21	Balance brought forward			296											83,905.06						0.00		932290003C		64,118.24	
04/06/2021	Income from DCC - School			296									494.30	494.30	84,399.36											
04/09/2021	DCC Audit fee		637	296				560.00	560.00					0.00	83,839.36										64,118.24	
06/18/2021	DFE funding EFA			297				0.00	0.00		27,812.03			27,812.03	111,651.39											64,118.24
06/18/2021	Sheila Coates Foundation			297				0.00	0.00				5,000.00	5,000.00	116,651.39											
03/10/2022	DCC for Sheila Coates		638	298				5,000.00	5,000.00					0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39	04/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.62	64,118.86
								0.00	0.00				0.00	0.00	111,651.39	05/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.57	64,119.43
								0.00	0.00				0.00	0.00	111,651.39	06/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.67	64,120.10
								0.00	0.00				0.00	0.00	111,651.39	07/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.65	64,120.75
								0.00	0.00				0.00	0.00	111,651.39	08/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.77	64,121.52
								0.00	0.00			0.00		0.00	111,651.39	09/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.65	64,122.17
								0.00	0.00			0.00		0.00	111,651.39	10/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.65	64,122.82
								0.00	0.00				0.00	0.00	111,651.39	11/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.64	64,123.46
								0.00	0.00			0.00		0.00	111,651.39	12/01/2021		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.64	64,124.10
								0.00	0.00			0.00		0.00	111,651.39	01/01/2022		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.38	64,126.48
								0.00	0.00			0.00		0.00	111,651.39	02/01/2022		0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.74	64,132.22
								0.00	0.00			0.00	0.00	0.00	111,651.39	03/01/2022		0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.27	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00	111,651.39					0.00	0.00	0.00	0.00	0.00	0.00	64,145.49
								0.00	0.00			0.00		0.00												

**BARCLAYS 2018**

Community account	31.03.18	1,000.00
Business Premuim account	31.03.18	9,029.47
		<u>0.00</u>
		<u>10,029.47</u>

**Reconciliation**

Balance as above		10,029.47
unpresented cheques		
Claims,Floats,cash,vouchers		
		<u>10,029.47</u>

Being		
Capital Balance		10,000.00
Accrued Interest	31.17	
Accrued Interest	6.30	
charges	-8.00	
		<u>29.47</u>
		<u>10,029.47</u>

0.00

**BARCLAYS 2017**

Community account	31.03.17	1,000.00
Business Premuim account	31.03.17	9,031.17
		<u>0.00</u>
		<u>10,031.17</u>

**Reconciliation**

Balance as above		10,031.17
unpresented cheques		
Claims,Floats,cash,vouchers		
		<u>10,031.17</u>

Being		
Capital Balance		10,000.00
Accrued Interest	28.11	
Accrued Interest	3.06	
charges	0.00	
		<u>31.17</u>
		<u>10,031.17</u>

0.00

cfwd	Funding	Available to spend 90%	Available to spend 100%	2008/09 90%	2007/08 90%	2006/07 90%	2005/06 90%
------	---------	---------------------------	----------------------------	----------------	----------------	----------------	----------------

Look at COIF file for 2010/ 2011 advanced funding ??? + cfwd position.

2008/09	123,665.19	71,392.41	195,057.60	216,730.67	<b>71,392.41</b>	<b>7,645.10</b>	<b>### 31,711.95</b>
cfwd						<b>###</b>	
To spend						<b>###</b>	367,322.53
Available to spend + 3 Years			31/03/2012				
			31/03/2011				
			31/03/2010				
Current expenditure 07/08						57,984.32	
Current expenditure 08/09						129,001.50	
Current expenditure 09/10						139,230.18	326,216.00
Invoice to pay awaiting invoice						43,500.54	369,716.54
Total						<u>68,335.02</u>	
						<u>438,051.56</u>	32,804.95

Barclay card funding 24.11.06

10000

COIF Charity Deposit a/c 932290001C

Per statement 01.04.06

33000 05/06

15.06.07 chq 514

Per STATEMENT June 07 + Dec 07

10000

33000 06/07

Per STATEMENT June 08

0

43000 07/08

03.12.08 chq 540

Per STATEMENT Dec 08

20000

43000 08/09

63000 09/2010

ST PETER'S CHURCH OF ENGLAND AIDED SCHOOL  
VOLUNTARY UNOFFICIAL FUND (Pize Fund)  
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

BALANCE SHEET

<u>ASSETS</u>	03/31/2022 £	03/31/2021 £
Bank Account	5,210.05	5,183.27
	5,210.05	5,183.27
Represented by:		
<u>SCHOOL FUND</u>	£	£
Balance at 1st April 2012	5,183.27	5,108.46
Surplus/(Deficit) for the year	26.78	74.81
	5,210.05	5,183.27

The Financial Statements were approved on.....Date

..... Headteacher

..... Chair of Governors

## CASH BOOK

DATE	TRANSACTION	CHQ NO	SHEET NO	PENDITU	INCOME	BALANCE
01.04.21	Balance brought forward					5,183.27
04/08/2021	COIF DEPOSIT ACCOUNT		161		0.61	5,183.88
05/07/2021	COIF DEPOSIT ACCOUNT		162		0.56	5,184.44
06/07/2021	COIF DEPOSIT ACCOUNT		163		0.66	5,185.10
07/06/2021	COIF DEPOSIT ACCOUNT		164		0.64	5,185.74
08/05/2021	COIF DEPOSIT ACCOUNT		164		0.76	5,186.50
09/06/2021	COIF DEPOSIT ACCOUNT		165		0.63	5,187.13
10/06/2021	COIF DEPOSIT ACCOUNT		166		0.64	5,187.77
11/04/2021	COIF DEPOSIT ACCOUNT		166		0.63	5,188.40
12/06/2022	COIF DEPOSIT ACCOUNT		167		0.63	5,189.03
01/06/2022	COIF DEPOSIT ACCOUNT		168		0.00	5,189.03
02/06/2022	COIF DEPOSIT ACCOUNT		169		0.00	5,189.03
03/06/2022	COIF DEPOSIT ACCOUNT		170		0.00	5,189.03
					0.00	5,189.03
31.03.22	Balance carried forward					5,189.03
				0.00	5.76	

ST PETER'S CHURCH OF ENGLAND AIDED SCHOOL  
VOLUNTARY UNOFFICIAL FUND (Governor's Account)  
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

INCOME AND EXPENDITURE ACCOUNT

	03/31/2022		03/31/2021	
	£	£	£	£
<u>INCOME</u>				
DCSF Capital Funding	27,812.03		27,465.75	
10 % funding from School	494.30		0.00	
Income from other Trusts	5,000.00		5,101.85	
COIF Capital Account Interest	27.25		76.07	
COIF Capital Prize Fund Interest	26.78		74.81	
Barclays Bank Interest	0.87		3.94	
TOTAL INCOME		33,361.23		32,722.42
 <u>EXPENDITURE</u>				
Contracts	0.00		0.00	
Sundry	5,560.00		5,590.98	
		5,560.00		5,590.98
 Surplus/(Deficit) for the year		27,801.23		27,131.44

ST PETER'S CHURCH OF ENGLAND AIDED SCHOOL  
VOLUNTARY UNOFFICIAL FUND (Governor's Account)  
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022  
(including Prize Fund)

BALANCE SHEET

<u>ASSETS</u>	03/31/2022 £	03/31/2021 £
Bank Current Account	111,651.39	83,905.06
Barclays Premium Account	10,061.13	10,060.26
COIF Charity Capital Account	64,145.49	64,118.24
COIF Charity Capital Account (Prize Fund)	63,000.00	63,000.00
Prize Fund Account	5,210.05	5,183.27
	<u>254,068.06</u>	<u>226,266.83</u>
Represented by:		
<u>SCHOOL FUND</u>	£	£
Balance at 1st April 2021	226,266.83	199,135.39
Surplus/(Deficit) for the year	27,801.23	27,131.44
	<u>254,068.06</u>	<u>226,266.83</u>
	0.00	0.00

The Financial Statements were approved on.....Date

..... Headteacher

..... Chair of Governors

0.00

0.00

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

CASH BOOK

00726621													,00702277													
													DEPOSIT	DEPOSIT	DEPOSIT	COIF	COIF	COIF								
DATE	TRANSACTION	ref	CHQ NO	SHEET NO	Transfer to DEPOSIT	CONTRACTS	Transfer to COIF	OTHER	TOTAL EXPENDITURE	Transfer From DEPOSIT	Funding DCFS	Transfer From COIF	OTHER	TOTAL INCOME	BALANCE	DATE	SHEET NO	Transfer From Current a/c	Transfer to Current a/c	INTEREST	BALANCE	Transfer From Current a/c	Transfer to Current a/c	INTEREST	BALANCE	
01.04.21	Balance brought forward			296											83,905.06						0.00		932290003C		64,118.24	
04/06/2021	Income from DCC - School			296									494.30	494.30	84,399.36											
04/09/2021	DCC Audit fee		637	296				560.00	560.00					0.00	83,839.36										64,118.24	
06/18/2021	DFE funding EFA			297				0.00	0.00		27,812.03			27,812.03	111,651.39											64,118.24
06/18/2021	Sheila Coates Foundation			297				0.00	0.00				5,000.00	5,000.00	116,651.39											
03/10/2022	DCC for Sheila Coates		638	298				5,000.00	5,000.00					0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.00	111,651.39											64,118.24
								0.00	0.00				0.00	0.0												

**BARCLAYS 2018**

Community account	31.03.18	1,000.00
Business Premuim account	31.03.18	9,029.47
		<u>0.00</u>
		<u>10,029.47</u>

**Reconciliation**

Balance as above		10,029.47
unpresented cheques		
Claims,Floats,cash,vouchers		
		<u>10,029.47</u>

Being		
Capital Balance		10,000.00
Accrued Interest	31.17	
Accrued Interest	6.30	
charges	-8.00	
		<u>29.47</u>
		<u>10,029.47</u>

0.00

**BARCLAYS 2017**

Community account	31.03.17	1,000.00
Business Premuim account	31.03.17	9,031.17
		<u>0.00</u>
		<u>10,031.17</u>

**Reconciliation**

Balance as above		10,031.17
unpresented cheques		
Claims,Floats,cash,vouchers		
		<u>10,031.17</u>

Being		
Capital Balance		10,000.00
Accrued Interest	28.11	
Accrued Interest	3.06	
charges	0.00	
		<u>31.17</u>
		<u>10,031.17</u>

0.00

cfwd	Funding	Available to spend 90%	Available to spend 100%	2008/09 90%	2007/08 90%	2006/07 90%	2005/06 90%
------	---------	------------------------------	-------------------------------	----------------	----------------	----------------	----------------

Look at COIF file for 2010/ 2011 advanced funding ??? + cfwd position.

2008/09	123,665.19	71,392.41	195,057.60	216,730.67	<b>71,392.41</b>	<b>7,645.10</b>	<b>###</b>	<b>31,711.95</b>
cfwd						<b>###</b>		
To spend						<b>###</b>		367,322.53
Available to spend + 3 Years			31/03/2012					
			31/03/2011					
			31/03/2010					
Current expenditure 07/08						57,984.32		
Current expenditure 08/09						129,001.50		
Current expenditure 09/10						139,230.18	326,216.00	
Invoice to pay awaiting invoice						43,500.54	369,716.54	
Total						<u>68,335.02</u>		
						<u>438,051.56</u>	32,804.95	

Barclay card funding 24.11.06

10000

COIF Charity Deposit a/c 932290001C

Per statement 01.04.06

33000 05/06

33000 06/07

15.06.07 chq 514

Per STATEMENT June 07 + Dec 07

10000

43000 07/08

Per STATEMENT June 08

0

43000 08/09

03.12.08 chq 540

Per STATEMENT Dec 08

20000

63000 09/2010

ST PETER'S CHURCH OF ENGLAND AIDED SCHOOL  
VOLUNTARY UNOFFICIAL FUND (Pize Fund)  
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

BALANCE SHEET

<u>ASSETS</u>	03/31/2022 £	03/31/2021 £
Bank Account	5,210.05	5,183.27
	5,210.05	5,183.27
Represented by:		
<u>SCHOOL FUND</u>	£	£
Balance at 1st April 2012	5,183.27	5,108.46
Surplus/(Deficit) for the year	26.78	74.81
	5,210.05	5,183.27

The Financial Statements were approved on.....Date

..... Headteacher

..... Chair of Governors

## CASH BOOK

DATE	TRANSACTION	CHQ NO	SHEET NO	PENDITU	INCOME	BALANCE
01.04.21	Balance brought forward					5,183.27
04/08/2021	COIF DEPOSIT ACCOUNT		161		0.61	5,183.88
05/07/2021	COIF DEPOSIT ACCOUNT		162		0.56	5,184.44
06/07/2021	COIF DEPOSIT ACCOUNT		163		0.66	5,185.10
07/06/2021	COIF DEPOSIT ACCOUNT		164		0.64	5,185.74
08/05/2021	COIF DEPOSIT ACCOUNT		164		0.76	5,186.50
09/06/2021	COIF DEPOSIT ACCOUNT		165		0.63	5,187.13
10/06/2021	COIF DEPOSIT ACCOUNT		166		0.64	5,187.77
11/04/2021	COIF DEPOSIT ACCOUNT		166		0.63	5,188.40
12/06/2022	COIF DEPOSIT ACCOUNT		167		0.63	5,189.03
01/06/2022	COIF DEPOSIT ACCOUNT		168		0.00	5,189.03
02/06/2022	COIF DEPOSIT ACCOUNT		169		0.00	5,189.03
03/06/2022	COIF DEPOSIT ACCOUNT		170		0.00	5,189.03
					0.00	5,189.03
31.03.22	Balance carried forward					5,189.03
				0.00	5.76	

Internal Audit Draft Report  
 St Peter's C of E Aided School  
 School Fund Audit 2021/22  
 Devon County Council  
 September 2022



devon**audit**partnership  
 Schools and Academies

**Audit Opinion**

**Reasonable Assurance** - There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

**Assurance Opinion on Specific Sections**

1. The Accounts are not administered in accordance with the LA VUF Guidelines and minimum standards.
2. The accounts do not present a true and fair statement at the year end
3. Income and expenditure is not accounted for or is not appropriate to the fund's objectives
4. Fraud and Loss is not prevented
5. Contravention of PAYE requirements
6. The fund, where appropriate, is not registered with the Charities Commission.

*These areas / risks combine to provide the overall audit assurance opinion. Definitions of the assurance opinion ratings can be found in the Appendices. The observations and findings in relation to each of these areas has been discussed with management, see the 'Detailed Audit Observations and Action Plan' Appendix A. This appendix records the action plan agreed by management to enhance the internal control framework and mitigate identified risks where agreed*

**Level of Assurance**

- Substantial Assurance
- Reasonable Assurance
- Substantial Assurance
- Reasonable Assurance
- Not Applicable for sample reviewed
- Substantial Assurance

## **Introduction**

A review of the School's Voluntary Unofficial Fund has been carried out, following commissioning by the School's Governing Body. This external audit has included a review of the fund's objectives and supporting policy, management and monitoring, verification of income and expenditure account figures and analysis of a sample of income and expenditure transactions from the 2021 – 2022 financial year.

The income and expenditure account has been audited in accordance with Devon County Council's Management of Voluntary Unofficial Funds Manual.

In accordance with these requirements, the School Fund review was completed on 16th November 2022. This year the audit was undertaken "remotely" i.e. not attending the School site. Our opinions given in this report are therefore based on telephone discussions and remote evaluation of the systems and controls reviewed and the results of testing a restricted sample of transactions.

## **Executive Summary**

The governance and management procedures and process for the School Fund are maintained to a reasonable standard of effectiveness in the financial year reviewed. This is to the credit of all those involved in the oversight of the School Fund.

Issues have arisen in relation to missing bank statements for one of the five accounts and therefore we cannot conclusively confirm the balances during the period of 6th January - 31st March 2022 for the NatWest Prize Fund account, however we do have other evidence which suggest that the balances are correct. Another issue is in relation to the bank signatories where they have not been updated since the previous Business Manager left in August 2019.

The detailed findings and recommendations regarding these issues and less important matters are described in Appendix A. Recommendations have been categorised to aid prioritisation. Definitions of the priority categories and the assurance opinion ratings are also given in the Appendices to this report.

The Governing Body and Headteacher are required to agree an action plan.

Written responses should be returned to Amy Melliush (amy.melliush@devon.gov.uk) or edaudit@devon.gov.uk. Alternatively, a meeting to discuss the report and agree the action plan should be arranged with the named auditors. Responses should be returned within 20 working days.

## **Acknowledgements**

We would like to express our thanks and appreciation to all those who provided support and assistance during the course of this audit.

**Tony Rose**  
**Head of Partnership**

Detailed Audit Observations and Action Plan

2. The accounts do not present a true and fair statement at the year end:		Level of Assurance	
		Reasonable	Assurance
<p><b>Opinion Statement:</b>                      The School has five separate bank accounts which form their voluntary unofficial fund.</p> <p>Whilst bank balances and income / expenditure have been confirmed to bank statements for four of the accounts, for the other account there is a period where statements are missing. For the NatWest Prize Fund account statements for the period 6th January - 31st March 2022 were not available during the audit. These were chased by the School however, due to the Business Manager not being an account signatory the bank were unable to provide copies. The issue of bank signatories has been highlighted under the "Fraud and loss is not prevented" section of this report. Therefore we are unable to conclusively confirm the balances at key times, however we do have other supporting evidence which suggests that the balances are correct. The interest received into the NatWest Prize Fund account is interest earned on the COIF Charity Prize Fund account and is detailed on the bottom of the bank statements.</p> <p>The School must ensure that they obtain and retain copies of bank statements for all accounts in order that they are available for review during the audit of accounts. The accounts for 2021/22 must be viewed in light of the above missing statements.</p>			
No.	Observation and Implications	Priority	Recommendation
1.1	It has not been possible to conclusively confirm the balances at key times for the NatWest Prize Fund account due to not having seen all of the relevant bank statements, however we do have other evidence which suggests that the balances are correct.	High	The School must ensure that they obtain and retain copies of bank statements for all accounts in order that they are available for review during the audit of accounts and these must be available for review during the audit of accounts in order that balances can be confirmed.
		Management Response, Target Date and Responsible Person	Agreed. We have attempted to amend the signatory list of several occasions without success. In order for the Business Manager to become a signatory, we will ask the Business Services committee to approve the form of words needed by Nat West .

**4. Fraud and Loss is not prevented:**

**Opinion Statement:**  
 The School has appropriate procedures and controls in place overall to prevent fraud and losses.  
 The activity in the account is very minimal therefore there is not a formal reconciliation process in place. However, the bank accounts are monitored regularly and reconciled to the electronic cashbook maintained which is deemed acceptable due to the level of activity.  
 An issue has been identified which has been highlighted at the last few audits in relation to the bank signatories on the accounts. These have not been updated since the previous Business Manager left in August 2019. During the review of fund expenditure and discussions, it was identified that cheques are being signed by the current Business Manager however, he is not currently a signatory. In addition, there are missing bank statements for one of the accounts however, copies are unable to be obtained from the Bank in question due to the signatories not being up to date. The School must update the bank mandate as soon as possible and ensure that any expenditure is approved by two current signatories at all times.  
 Recommendations regarding all of the above have been made below.

No.	Observation and Implications	Priority	Recommendation	Management Response, Target Date and Responsible Person
1.1	The bank signatories have not been updated to remove the previous Business Manager who left in August 2019 and add the new Business Manager who was appointed shortly after. This has been reported in the last few audits.	High	The bank signatories must be changed as a matter of priority. The bank signatories have not been correct since the previous Business Manager left in August 2019.	Agreed. See above.
1.2	As a result of the bank signatories not being updated, the cheques are being signed by the Business Manager who is not a signatory.	High	Cheques should be signed by two official signatories in accordance with the School's bank mandate.	Agreed – See above.

**Scope and Objectives**

The review considered the management and operation of the School Fund from 1st April 2021 to 31st March 2022. Policies and supporting documentation such as the cash book, bank statements and reconciliations, invoices and receipts were reviewed to formulate the audit opinion.

**Inherent Limitations**

The opinions and recommendations contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

**Confidentiality under the National Protective Marking Scheme**

This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies. This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.

**Marking Definitions**

- Official** The majority of information that is created or processed by the public sector. This includes routine business operations and services, some of which could have damaging consequences if lost, stolen or published in the media, but are not subject to a heightened threat profile.
- Official: Sensitive** This subset of information should still be managed within the 'OFFICIAL' classification tier but may attract additional measures (generally procedural or personnel) to reinforce the 'need to know'. In such cases where there is a clear and justifiable requirement to reinforce the 'need to know', assets should be conspicuously marked: 'OFFICIAL-SENSITIVE'

## Definitions of Audit Assurance Opinion Levels

### Assurance Definition

<b>Substantial Assurance</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable Assurance</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited Assurance</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No Assurance</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

## Definition of Recommendation Priority

<b>High</b>	A significant finding. A key control is absent or is being compromised; if not acted upon this could result in high exposure to risk. Failure to address could result in internal or external responsibilities and obligations not being met.
<b>Medium</b>	Control arrangements not operating as required resulting in a moderate exposure to risk. This could result in minor disruption of service, undetected errors or inefficiencies in service provision. Important recommendations made to improve internal control arrangements and manage identified risks.
<b>Low</b>	Low risk issues, minor system compliance concerns or process inefficiencies where benefit would be gained from improving arrangements. Management should review, make changes if considered necessary or formally agree to accept the risks. These issues may be dealt with outside of the formal report during the course of the audit.
<b>Opportunity</b>	A recommendation to drive operational improvement which may enable efficiency savings to be realised, capacity to be created, support opportunity for commercialisation / income generation or improve customer experience. These recommendations do not feed into the assurance control environment.

### Devon Audit Partnership

The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay, Devon, Mid Devon, South Hams & West Devon, Torridge and North Devon councils. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards. The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at [tony.d.rose@devon.gov.uk](mailto:tony.d.rose@devon.gov.uk)

ST PETER'S CHURCH OF ENGLAND AIDED SCHOOL

VOLUNTARY UNOFFICIAL FUND (Governor's Account)

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022  
(including Prize Fund)

BALANCE SHEET

<u>ASSETS</u>	31/03/2022	31/03/2021
	£	£
Bank Current Account	111,651.39	83,905.06
Barclays Premium Account	10,061.13	10,060.26
COIF Charity Capital Account	64,145.49	64,118.24
COIF Charity Capital Account (Prize Fund)	63,000.00	63,000.00
Prize Fund Account	5,210.05	5,183.27
	<u>254,068.06</u>	<u>226,266.83</u>
 Represented by:		
<u>SCHOOL FUND</u>	£	£
Balance at 1st April 2021	226,266.83	199,135.39
Surplus/(Deficit) for the year	27,801.23	27,131.44
	<u>254,068.06</u>	<u>226,266.83</u>
	0.00	0.00

The Financial Statements were approved on.....Date

..... Headteacher

..... Chair of Governors

0.00

0.00

ST PETER'S CHURCH OF ENGLAND AIDED SCHOOL  
VOLUNTARY UNOFFICIAL FUND (Governor's Account)  
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

INCOME AND EXPENDITURE ACCOUNT

	31/03/2022		31/03/2021	
	£	£	£	£
<u>INCOME</u>				
DCSF Capital Funding	27,812.03		27,465.75	
10 % funding from School	494.30		0.00	
Income from other Trusts	5,000.00		5,101.85	
COIF Capital Account Interest	27.25		76.07	
COIF Capital Prize Fund Interest	26.78		74.81	
Barclays Bank Interest	0.87		3.94	
TOTAL INCOME		<u>33,361.23</u>		<u>32,722.42</u>
 <u>EXPENDITURE</u>				
Contracts	0.00		0.00	
Sundry	5,560.00		5,590.98	
		<u>5,560.00</u>		<u>5,590.98</u>
 Surplus/(Deficit) for the year		<u>27,801.23</u>		<u>27,131.44</u>