

***Scrutineer's Report on
The Border Marches Early Music Forum's
Accounts for the year ending on 31 March 2023.***

Preamble

The Council of the Border Marches Early Music Forum (BMEMF) have asked me to scrutinize their annual accounts, in order (to quote their Newsletter of June 2015) to "check that the Annual Accounts produced by the Treasurer make sense, and are not undermined by sloppy or misleading bookkeeping".

The Annual Accounts produced by the Treasurer consist of a number of Excel spreadsheets, including:

1. A full list of all transactions in and out of the Metro bank account, analysed by workshop and other categories.
2. An account of assets, brought forward and carried forward, balanced with a summary of income and expenditure.
3. A summary of the 12 workshops held during the year., showing date, tutor, number of attenders, fees paid by attenders, tutors' fees, venue costs, scores costs, and admin costs. All these are adjusted, where necessary, to take account of income and expenditure received or paid in 2021–22 or 2023–24. This is necessary in order to record the actual total surplus or deficit for each workshop.
4. "Accounts for the year ended 31st March 23", being a statement of assets at 31 March 2023, with income and expenditure for the year, and figures for total income and total expenditure for the Charity Commission.

Evidence supporting the information in this spreadsheet is provided in the form of:

1. Bank statements from the Metrobank Current Account covering the year.
2. Bank statements from a CCLA COIF Charities Deposit Fund Account covering the year.
3. Copies of expenses claims and invoices over the year.

Scrutineering Method and Comments

1. The 2021–22 column on "Accounts for the year ended 31st March 23" was checked against the 2022 accounts. Everything agrees.
2. Each figure in the 2022–23 column on "Accounts for the year ended 31st March 23" was checked against the analysis reported in the accompanying spreadsheets giving further details. Everything agrees.

3. The Charity Commission figures at the base of “Accounts for the year ended 31st March 23” were checked against the accompanying spreadsheets giving further details. These figures do represent the actual total income received, and total expenditure paid, by BMEMF during the year 2022–23, with one exception. This exception is made up of the various adjustments made to ensure that workshop income and expenditure received or paid in a different year is included.
4. A sample of the supplied invoices for payment was examined, and found to be correctly recorded in the accounts.
5. All of these figures are completely correct, as far as I can ascertain, and they are all consistent with the evidence at my disposal.

I confirm that the statement of assets is apparently an accurate summary of the Forum’s current financial position, and that the Annual Accounts produced by the Treasurer make sense, and are not undermined by “sloppy or misleading bookkeeping”

Robert Edwards
May 2023
Lower Hunthouse Cottage, Longtown