

Auditor's Report Financial Year 2025

Verein der Eltern und Freunde der John-F.-Kennedy-Schule e.V.

Auditors: Sandra Doca and Will Wollbold


Important Notice: Restricted Scope Review
(Eingeschränkter Prüfungsumfang)



Scope & Exclusions

- **Audited:** Main Verein account, PayPal, SumUp
 - Closing balance: **€93,915.40** (39% of total funds)
- **Excluded:** Board-declared “custodial accounts”
 - Student Activity Fund (SAF): ~**€150,007**
 - Parents’ Council Board (PCB): ~**€2,170**
 - Lernmittelfonds: **Unknown**
- **Legal Status:** All accounts are legally in the Association’s name
- **Our Mandate:** We did **not** audit these excluded accounts, verify their legal classification as trust funds, or assess their compliance with nonprofit law (§§ 55, 62 AO).

Findings – Audited Portion

- **Bookkeeping:** Proper and orderly 
- **Bank Reconciliation:** All balances matched official statements (Commerzbank, PayPal, SumUp); no unreconciled items at year-end
- **Expenditures:** All invoices >€300 verified; large payments properly authorized by Board members
- **Income:** Membership fees and event revenues plausibly documented and deposited
- **Reserves:** €50,000 reserves properly documented per Board resolution (Feb 2026)

Material Disclosure & Recommendation

- **Total Funds Held:** ~€246,092 legally in Association name
- **Disclosed for Transparency:** 61% of balances was **excluded from audit**
- **Governance:** The Board should take a clear stance regarding accounts housed under its legal entity: either consolidate and assume governance and reporting, or transfer them to the school.
- **Discharge Recommendation (Entlastung):**
 - ✓ **Recommend discharge BUT ONLY for the audited accounts (€93,915)**
 - ✗ **No opinion expressed on excluded SAF, PCB, or Lernmittelfonds**
- **Motion Wording:** “Entlastung des Vorstands für die im Jahresabschluss 2025 dargestellten und geprüften Konten” — “Discharge limited to presented and audited accounts FY2025 only“

Vielen Dank für Ihre Aufmerksamkeit
Thank you for your attention

Questions?