

Heslington Parish Council

Bank Reconciliation as at 31 March 2021

| | | |
|---------------------------|--|-----------------|
| Balance b/f 01 April 2019 | | 31026.05 |
| Add receipts | | 21702.17 |
| | | <u>52728.22</u> |
| Less payments | | 13560.17 |
| Balance c/f | | <u>39168.05</u> |

Balance at bank and in hand:

| | |
|--------------------|-----------------|
| Investment account | 7237.35 |
| Current account | 31930.70 |
| Petty Cash | 0.00 |
| | <u>39168.05</u> |

Unpresented items:

Ref Amount

| | | | |
|-------------|-------------|-----------------|------|
| <u>0.00</u> | <u>0.00</u> | <u>39168.05</u> | 0.00 |
|-------------|-------------|-----------------|------|

Made up off:

Ring-Fenced Funding:

| | |
|-------------------|----------------|
| Benches | 282.40 |
| Transparency Code | 836.06 |
| | <u>1118.46</u> |

Earmarked Reserves 2018-2019

| | |
|----------------------------|-----------------|
| Article 4 (2) Direction | 4000.00 |
| Neighbourhood Planning | 4813.08 |
| Meeting Room Refurbishment | 4000.00 |
| | <u>12813.08</u> |

Parish Council Funds:

General Reserve: Good Practice = 6-18 Months

| | |
|-------------|----------|
| 6 Months = | 8500.00 |
| 18 Months = | 25500.00 |

| |
|-----------------|
| <u>25236.51</u> |
| <u>39168.05</u> |

0.00

HESLINGTON PARISH COUNCIL

PAYMENTS 2020-2021

Inc&Exp 13560.17
S/b Zero 0.00

| Date | Payee | Description | Cheque | Meeting | Amount | NP | Grass Cutting | Website | VAT |
|------------|------------------------|------------------------------|--------|------------|----------|---------|---------------|---------|--------|
| 06/04/2020 | Fiona Hill | Salary | STO | Payroll | 13560.17 | 1050.00 | 100.00 | 95.00 | 677.12 |
| 06/04/2020 | David Murray | Salary | STO | Payroll | 288.00 | | | | |
| 06/05/2020 | Fiona Hill | Salary | STO | Payroll | 356.00 | | | | |
| 06/05/2020 | David Murray | Salary | STO | Payroll | 288.00 | | | | |
| 11/05/2020 | YLCA | Salary | STO | Payroll | 356.00 | | | | |
| 11/05/2020 | Zurich | Subscription | 1860 | 21/07/2020 | 782.00 | | | | |
| 02/06/2020 | HMRC | Insurance | 1861 | 21/07/2020 | 526.72 | | | | |
| 02/06/2020 | Fiona Hill | PAYE | 1862 | 21/07/2020 | 481.80 | | | | |
| 02/06/2020 | Fiona Hill | Home Working Allowance | 1863 | 21/07/2020 | 46.68 | | | | |
| 08/06/2020 | Fiona Hill | Expenses | 1864 | 21/07/2020 | 17.39 | | | | |
| 15/06/2020 | Glasdon | Salary | STO | Payroll | 288.00 | | | | |
| 19/06/2020 | ICO | Benches | 1865 | 21/07/2020 | 2238.55 | | | | 373.09 |
| 30/06/2020 | YAS | Subscription | DDR | | 35.00 | | | | |
| 06/07/2020 | Fiona Hill | Internal Audit | 1866 | 21/07/2020 | 300.00 | | | | |
| 06/08/2020 | Fiona Hill | Salary | STO | Payroll | 288.00 | | | | |
| 04/08/2020 | Peter Heard | Salary | STO | Payroll | 288.00 | | | | |
| 25/08/2020 | JPL | Painting Utility Cabinets | 1867 | | 360.00 | | | | |
| 07/09/2020 | Fiona Hill | Meeting Room Botiler Service | 1868 | | 117.50 | | | | 19.50 |
| 07/09/2020 | David Murray | Salary | STO | Payroll | 288.00 | | | | |
| 24/09/2020 | HMRC | Salary | STO | Payroll | 356.00 | | | | |
| 06/10/2020 | Fiona Hill | PAYE | 1869 | Payroll | 225.60 | | | | |
| 06/10/2020 | David Murray | Salary | STO | Payroll | 288.00 | | | | |
| 06/10/2020 | Glasdon | Salary | STO | Payroll | 356.00 | | | | |
| 28/10/2020 | York Environment Forum | Plaque | 1870 | 20/10/2020 | 102.68 | | | | 17.11 |
| 06/11/2020 | Fiona Hill | Subscription | 1871 | | 10.00 | | | | |
| 17/11/2020 | Jack Barber | Salary | STO | Payroll | 288.00 | | | | |
| 17/11/2020 | RJ Nicholson | Website Hostings | 1872 | | 95.00 | | 95.00 | | |
| 17/11/2020 | David Murray | Memorial Bench base | 1873 | | 100.00 | | | | |
| 23/11/2020 | Glasdon | Salary | 1874 | Payroll | 659.24 | | | | |
| 07/12/2020 | Fiona Hill | Plaque | 1875 | | 102.68 | | | | 17.11 |
| 14/12/2020 | York Print Company | Salary | STO | Payroll | 288.00 | | | | |
| | | Newsletter | Bacs | | 97.00 | | | | |
| | | Cancelled | 1876 | | | | | | |
| 06/01/2021 | Fiona Hill | Salary | STO | Payroll | 288.00 | | | | |
| 11/01/2021 | TG Cutt & Son | Fire Extinguisher Service | Bacs | | 121.86 | | | | |
| 11/01/2021 | HMRC | PAYE | Bacs | Payroll | 484.71 | | | | 20.31 |
| 31/01/2021 | P&F Hawkswell | Grass Cutting | Bacs | | 120.00 | | | | |
| 31/01/2021 | Urban Vision | Neighbourhood Plan | Bacs | | 1260.00 | | 100.00 | | 20.00 |
| 08/02/2021 | Fiona Hill | Salary | Bacs | Payroll | 288.00 | 1050.00 | | | 210.00 |
| 08/03/2021 | Fiona Hill | Salary | Bacs | Payroll | 288.00 | | | | |
| 15/03/2021 | HMRC | PAYE | Bacs | Payroll | 288.00 | | | | |
| 15/03/2021 | Fiona Hill | Salary | 1878 | Payroll | 225.60 | | | | |
| 15/03/2021 | Fiona Hill | Expenses | Bacs | Payroll | 118.35 | | | | |
| | | | Bacs | | 51.81 | | | | |

YORKSHIRE INTERNAL AUDIT SERVICES
JASPER COTTAGE, SESSAY, THIRSK, NORTH YORKSHIRE YO7 3BE
TELEPHONE 01845 501660

Mrs. Fiona Hill.
Clerk to Heslington Parish Council
The Byre
Fieldhouse Farm
Thornton-le-Clay
York
YO60 7QA

Dear Mrs. Hill.

**To the Chairman and Members of Heslington Parish Council
Internal Audit of Accounts for the Financial Year ending 31 March 2021**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks were carried out on the accounts and management arrangements to confirm that the systems of financial and other controls over the council's activities and operating procedures are effective. Unfortunately, no visit to the council was possible again due to the continuing effect of the pandemic on work and travel arrangements, therefore the audit has been carried out online and by discussion with the clerk. Following that I can confirm that internal controls are operating as expected and there are no matters to give cause for concern.

Some minor matters were discussed and action agreed where necessary with the clerk.

The current situation on the matters raised in my previous report is noted in the paragraphs below. There are no new matters to bring to the attention of members. The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2020/21 has been completed as required.

Yorkshire Bank Account

Previous reports have noted the difficulty of obtaining proof of balance for this account as the original passbook was lost and as Yorkshire Bank apparently consider this a dormant account, they will not issue a new one or send statements. A print of the balance was obtained from them as in previous years. The problem appears to be due to change of signatories that Yorkshire Bank have not been made aware of.

I recommended that as soon as possible the council do whatever is necessary as soon as possible to change this account and update mandates so that either this

Certificate of Exemption – AGAR 2020/21 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2021, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

Heslington Parish Council

certifies that during the financial year 2020/21, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2020/21: **£21,702**

Total annual gross expenditure for the authority 2020/21: **£13,560**

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

RATHU

Date

04/05/2021

I confirm that this Certificate of Exemption was approved by this authority on this date:

04/05/2021

Signed by Chairman

P. Branley

Date

04/05/2021

as recorded in minute reference:

APCM 21/11

Generic email address of Authority

HeslingtonPC@outlook.com

Telephone number

01904 468773

*Published web address

https://www.heslington.org.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2021. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2020/21

Heslington Parish Council

<https://www.heslington.org.uk>

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No | Not covered** |
|--|-----|----|-------------------------------------|
| A. Appropriate accounting records have been properly kept throughout the financial year. | ✓ | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | PETTY CASH NOT HELD |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | ✓ | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | ✓ | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✓ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered") | ✓ | | |
| L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities. | ✓ | | |
| M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set). | | ✓ | NOT SEEN ON WEBSITE AT CURRENT DATE |
| N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes | No | Not applicable |
| | | | ✓ |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken
28/04/2021

Name of person who carried out the internal audit
Janet Bennett Yorks Internal Audit Service

Signature of person who carried out the internal audit

Janet L Bennett

Date 28/04/2021

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Janet L. Bennett
 YORKSHIRE INTERNAL
 AUDIT SERVICES
 28/4/2021

Section 2 – Accounting Statements 2020/21 for

Heslington Parish Council

| | Year ending | | Notes and guidance |
|---|--------------------|--------------------|--|
| | 31 March 2020 £ | 31 March 2021 £ | |
| 1. Balances brought forward | 29,150 | 31,026 | <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i> |
| 2. (+) Precept or Rates and Levies | 16,000 | 16,370 | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i> |
| 3. (+) Total other receipts | 2,167 | 5,332 | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i> |
| 4. (-) Staff costs | 10,579 | 7,075 | <i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i> |
| 5. (-) Loan interest/capital repayments | 0 | 0 | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i> |
| 6. (-) All other payments | 5,712 | 6,485 | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | 31,026 | 39,168 | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i> |
| 8. Total value of cash and short term investments | 31,026 | 39,168 | <i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i> |
| 9. Total fixed assets plus long term investments and assets | 75,360 | 78,872 | <i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i> |
| 10. Total borrowings | 0 | 0 | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i> |
| 11. (For Local Councils Only) Disclosure note re Trust funds (including charitable) | Yes | No | <i>The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.</i> |
| | | | |

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.
 Signed by Responsible Financial Officer before being presented to the authority for approval

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved

Date