

# Maiden Bradley with Yarnfield Parish Council

## Receipts and Payments

### Reconciliation of Balances 2020 - 2021

**Year Ended**

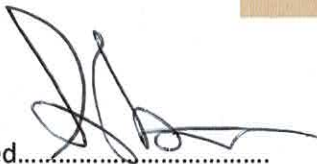
31st March

2020

**Month Ended**

31st March 2021

6,024.93	Balance brought forward 1st April	7,934.44
6,024.93	Bank Balance	7,934.44
18,911.51	Add Total Receipts	25,158.77
24,936.44	Sub-Total	33,093.21
17,002.00	Less Payments	13,860.44
7,934.44	Balance carried forward	19,232.77
	Excess of payments over receipts	
	These accumulated funds are held in the following	
7,934.44	Unistry Trust Account Number 20363594	19,232.77
	Total	0.00



Signed.....  
Chairman

Unpresented cheques	
Total	-



Signed.....  
Responsible Financial Officer  
Date

**Balanced as of Bank Statement**

**31.03.21**

Date	Minute Number	Description	Precept Grant	Grants	Laptop use	Contributions	Refund	VAT Claim	Total	year to date	Document Number
22.04.20		Wiltshire Council Precept Payment	£12,117.18						£12,117.18	£12,117.18	1
13.05.20		Horningsham Parish Council IT usage April May		£16.00					£16.00	£12,133.18	2
12.06.20		Horningsham Parish Council IT Use June		£8.00					£8.00	£12,141.18	3
12.07.20		Horningsham Parish Council IT usage July		£8.00					£8.00	£12,149.18	4
23.09.20		Wiltshire Council Precept Payment	£12,117.18						£12,117.18	£24,266.36	5
12.09.20		Horningsham Parish Council IT usage September		£8.00					£8.00	£24,274.36	6
20.10.20		Horningsham Parish Council IT usage August		£8.00					£8.00	£24,282.36	7
20.10.20		Horningsham Parish Council IT usage October		£8.00					£8.00	£24,290.36	8
21.10.20		HMRC VAT Reclaimed VAT payment						£426.44	£426.44	£24,716.80	9
30.11.20		Horningsham Website Accessibility Course shared cost SLCC				£17.50			£17.50	£24,734.30	10
30.11.20		Horningsham WALC Budget & VAT Course contributions				£30.00			£30.00	£24,764.30	11
30.11.20		Horningsham Word Website Accessibility SLCC Course contribution				£17.50			£17.50	£24,781.80	12
18.11.20		Horningsham Parish Council IT usage November 2020		£8.00					£8.00	£24,789.80	13
04.12.20		J Parker Wholesales Credit for bulbs not supplied					£90.00		£90.00	£24,879.80	14
11.12.0		Horningsham Parish Council IT usage December 2020		£8.00					£8.00	£24,887.80	15
08.01.21		Horningsham Parish Council shared SLCC Membership fee				£76.54			£76.54	£24,964.34	16
08.01.21		Horningsham Parish Council Arnold Baker shared cost				£59.99			£59.99	£25,024.33	17
08.01.21		Horningsham Parish Council It Usage January 2021		£8.00					£8.00	£25,032.33	18
22.02.21		Horningsham Parish Council Contribution to NALC Leaders talk webinar				£16.22			£16.22	£25,048.55	19
22.02.21		Horningsham Parish Council Contribution to NALC Leaders talk webinar				£37.50			£37.50	£25,086.05	20
2.02.21		Horningsham IT Usage March 2021		£8.00					£8.00	£25,094.05	21
18.02.21		Horningsham IT Usage February 2021		£8.00					£8.00	£25,102.05	22
12.03.21		Horningsham WALC Course Contribution				£18.00			£18.00	£25,120.05	23
12.03.21		Horningsham Parish Council Contribution to NALC Leaders talk webinar (duplicate invoice actioned credit to be refunded to Horningsham PC)				£16.22			£16.22	£25,136.27	24
16.03.21		Horningsham Parish Council Contribution SLCC South West Training Conference				£22.50			£22.50	£25,158.77	25
Total			£24,234.36	£96.00	£311.97	£90.00	£426.44	£	£25,158.77	£25,158.77	





## CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Maiden Bradley with Yarnfield Parish Council**

County Area (local councils and parish meetings only): **Wiltshire**

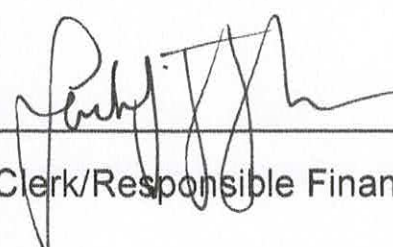
**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on 14<sup>th</sup> June 2021

and ending on 23<sup>rd</sup> July 2021

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)

Signed:  \_\_\_\_\_

Role: Clerk/Responsible Finance Officer

**This form is only for use by smaller authorities subject to a review:**

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

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**Maiden Bradley with Yarnfield Parish Council**

*Internal Audit Report 2020-21*

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*Claire Lingard*

*Consultant Auditor*

*For and on behalf of  
Auditing Solutions Ltd*

## **Background**

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return.

This report sets out the work undertaken in relation to the 2020-21 financial year, which took place on the 30<sup>th</sup> April 2021.

## **Internal Audit Approach**

The 2020-21 Internal audit has been undertaken remotely due to the Covid-19 virus situation and in accordance with Government directives. All files and supporting document required to complete the audit have been supplied, as requested, electronically.

In undertaking our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts / Annual Return. Our programme of cover is designed to afford appropriate assurance that the Council has appropriate and robust financial systems in place that operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' as part of the Council's Annual Governance and Accountability Return (AGAR) process, which requires independent assurance over a number of internal control objectives.

## **Overall Conclusion**

Based on the satisfactory completion of our programme of work for the year, we have concluded that the Council has, again maintained adequate and effective internal control arrangements. We are pleased to report that there are no issues arising this year warranting formal comment and none warranting any recommendation.

We have noted that the Council has complied, as far as it is possible to do so, with Central government public-health directives as amended from time to time, whilst maintaining a consistently high standard of service provision. The Council has also taken all reasonable steps to ensure the health and safety of its Staff, Members, and members of the public utilising the Council's facilities and services.

All modified and exceptional working practices have been formally Reviewed, Resolved and Recorded in the Council's Minutes and the Council is complimented for its management processes in this regard.

Once again, we note that the council retains the Quality Gold Level of the Local Council Award. We commend not only the Clerk/RFO for her continued professional management and administration of the Council's finance and governance functions, but also the Members who have worked tirelessly to maintain services for their constituents during these unprecedented and challenging times. Once again, the manner in which the requested electronic documents and backup files were presented by Clerk & RFO for audit was of excellent standard, making this final review process as straightforward as possible.

We ask that members consider the content of this report and acknowledge that the report has been formally reviewed and adopted by Council.



## Detailed Report

### Review of the Maintenance of Accounting Records & Bank Reconciliations

The Clerk has maintained the Council's accounting records using Excel spreadsheets, which we consider generally adequate in view of the number of annual transactions. The Council maintained one bank account with the Unity Trust Bank and continues to make all payments electronically.

We have checked and agreed the spreadsheet detail in full to the relevant statements for the months of April 2020, and June 2020 to March 2021 inclusive, also verifying the accuracy of the year-end cashbook / bank reconciliation ensuring that no long-standing uncleared cheques or other anomalous entries exist. We have consequently verified the accurate disclosure of the year-end balance in the Annual Return.

#### *Conclusion*

*There are no matters arising in this area of our review warranting formal comment or recommendation.*

### Review of Corporate Governance

Our objective is to ensure that the Council has a robust regulatory framework in place, that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to reasonably ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. Consequently, we have: -

- We note that the Financial Regulations were revised in the previous financial year, to reflect the amendments in the NALC model documents are Adopted by the Council at its full meeting in October 2019 under Minute reference number 19/248. The Council's Standing Orders and Financial Regulations were last adopted during the 08<sup>th</sup> September meeting of the Parish Council meeting under Minute Reference 20/011.
- Noted that the Council continues to take all reasonable steps to remain compliant with the General Data Protection Regulation (GDPR);
- Noted that the Council has completed the development of its new website ensuring its compliance with the Accessibility Regulations (2018), and providing Covid-19 updates to the community;
- Noted the Council's response to central government Covid-19 directives, its Risk Mitigation procedures and processes put in place to minimise operational risk and business impact, in compliance with both Standing Orders and Financial Regulations; and,
- Concluded our review of Council and Standing Committee minutes for the year to determine whether any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability with only one matter arising.

#### *Conclusion*

*There are no matters arising in this area of our review warranting formal comment or recommendation.*

## Review of Payments

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- The correct analysis has been applied to invoices when they are entered into the spreadsheet/cashbook; and,
- VAT has otherwise been appropriately identified and coded to the control account for periodic recovery.

As a result of the need to conduct this year's audit remotely, and in light of the Council's full compliance in previous year's Internal Audits, we have sampled payments made during the year: Every third payment document irrespective of value has been examined, both for veracity and to ensure that the face information of the document had been correctly recorded in the spreadsheet cashbook.

We also note that periodic VAT returns have been prepared for the 2020-21 financial year, the in-year claims, being repaid by HMRC during the financial year with the outstanding balance for the year being reclaimed at the start of the 2021-22 financial year.

### *Conclusion*

*There are no matters arising in this area of our review warranting formal comment or recommendation.*

## Review of Assessment & Management of Risk

We are pleased to note that the Council has again reviewed and formally re-adopted its Risk Assessment documentation at the September 2020 meeting of the Full Council under Minute reference 20/028. The clerk continues to use the financially oriented risk register used by a neighbouring parish, to form the basis of the Council's register.

The Council's insurance cover for the 2020-21 financial year was arranged by Came & Co., underwritten by Axa. We have examined the insurance schedule noting that the levels of cover had altered somewhat from those examined in our prior year review:

- Employers liability £10m
- Public liability is £10m
- Hirers' Indemnity £5m
- Environmental Clean-up £1m
- Data Protection £500k
- Officials & Trustees Indemnity is £500k
- Employment Claims £500k
- Legal fees £500k
- Business Interruption £100k



We consider these levels appropriate for the Council's present needs.

Finally, in this area of our review, we note that the council has a play area and recreation ground at Maiden Bradley which is leased at a peppercorn rent. A robust monthly Health & Safety Check is conducted by councillor S Wager and the report is returned to the Clerk for her retention. All playground Health & Safety reports appear as an Agenda item at the meetings of the Full Council, remedial actions resolved and formally minuted.

There is clear evidence contained in the Council's Minutes, of the Council's diligent approach to the management of its play and recreation areas, with Councillor Wager delivering a Health & Safety report, pertaining to the management of these areas at each meeting of the Council. These reports contain detail of the Council's routine Health & Safety Inspections, the implementation of Central Government Covid-19 directives, the findings of the Annual RoSPA Inspection report and remedial actions taken.

The independent annual Playground Inspection was undertaken by RoSPA in 2020 with the report and findings scrutinised and actioned at the November meeting of the Full Council under Minute Reference 20/078.

#### **Conclusion**

*There are no matters arising in this area of our review warranting formal comment or recommendation.*

## **Review of Budgetary Control and Reserves**

The Council's minutes, together with the Governance Questionnaire completed by the Chairman and other supporting papers provided by the Clerk during this audit review indicate that, once again, the Clerk and Members undertook a well-planned, well documented and robust and Budget setting and Precept determination process. Members considered and approved the 2021-22 financial year Budget and Precept, establishing the latter at £24,234 (£24,234 prior year) in the January 2021 meeting of the Full Council under minute reference 20/157. We are also pleased to note that Councillors continue to receive regular income and expenditure reports along with bank balance detail at each meeting.

We note that the Council's total reserves stood at £19,232 as at the 31<sup>st</sup> March 2020, with Earmarked reserves standing at £14,100 leaving a General Reserve fund of £5,132 (£5,143 prior year). The General Reserve balance equates to approximately four-and-a-half-months' revenue spending at the 2020-21 level, sitting at the lower end of the CiPFA recommended levels of between 3 and 6 months expenditure, at the prior year level.

#### **Conclusion**

*There are no matters arising in this area of our review warranting formal comment or recommendation. However, we take this opportunity to note that, as with many other Councils in England and Wales, budgeted project expenditure for the 2020-21 financial year had been delayed due to the detrimental effects of Central Government's Covid-19 directives upon the economy.*

*The Council has properly rolled the delayed budgeted project expenditure forward from the 2020-21 financial year into the 2021-22 financial year and resultantly, the Council's Earmarked reserves have been increased significantly during this period. This auditor considers the Council's actions in this regard fiscally prudent.*

## Review of Income

In this review area, we aim to ensure that income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale, also that it is banked promptly in accordance with the Council's Financial Regulations.

The Council receives only limited income, mainly from the annual precept, grants, occasional grants and donations, and contributions from other Parish Councils towards joint expenditure and bank interest.

As indicated in the first section of the report, we have again reviewed the year's bank statements and other available supporting documentation in full agreeing detail to the cashbooks.

### *Conclusion*

*There are no matters arising in this area of our review warranting formal comment or recommendation.*

## Review of Petty Cash Account(s)

*The Council's policy is not to maintain any form of cash float with any out-of-pocket expenses incurred by the clerk or members reclaimed and paid in line with normal trader payment procedures. Subsequently, there are no matters arising in this area of our review warranting formal comment or recommendation.*

## Review of Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenues and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as last amended with effect from 1<sup>st</sup> April 2018 in terms of employee contribution percentages. To meet that objective, we have:

- Noted the Clerk's/RFO's employment contract remains unchanged, which we consider appropriate for purpose at this time;
- Noted that the Clerk/RFO salaried on NJC SCP point 19 for the 2020-21 financial year as confirmed in the prior year appraisal and supporting Minutes;
- Noted that the Clerk/RFO received a performance appraisal during the FY2021-22 Budget Setting and Precept determination process and was placed on NJC SCP point 20, w.e.f 01<sup>st</sup> April 2021;
- Agreed the amounts paid to the Council's sole employee, the Clerk/RFO in June 2020 by reference to the Council's approved pay scale on the NJC annual schedule of rates payable;
- Ensured that tax and NI deductions have been made applying the appropriate tax code and NI Table using HMRC's own PAYE Tools payroll management tool; and,
- Ensured that, where additional hours are worked, appropriate documentation supporting the hours claimed, is in existence and certified accordingly.



### **Conclusion**

*There are no matters arising in this area of our review warranting formal comment or recommendation. We take this opportunity to suggest to the Clerk/RFO and Members that the Council may wish to avail itself of the new NALC model employment contract and to upgrade the Clerk's current employment contract using this document during the 2021-22 financial year.*

## **Review of the Fixed Asset Registers**

The Governance and Accountability Manual requires all councils to maintain a record of all assets owned. We are pleased to note compliance with this requirement, the Clerk maintaining an appropriate register with values identified both at cost price, or where unknown, at the best approximation thereto, together with the annually uplifted insurance value to assist with budgetary planning for future replacements. The Clerk has mapped all the Council's assets on the Parish Online electronic mapping system so that they may be easily identified, in situ, from the map.

We have noted that the Asset Register has been reviewed and readopted during in the March 2021 meeting of the Full Council, with no in-year acquisitions or removals, under Minute Reference 20/216. Subsequently, the total Fixed Asset Register value remains set at £39,610 (£39,610 prior year) and has been correctly reflected in the value reported in the year's Annual Return at Box 9 of Section 2.

### **Conclusion**

*There are no matters arising in this area of our review warranting formal comment or recommendation.*

## **Review of Investments and Loans**

It is noted that council continues to maintain a single current account with the Unity Trust Bank. There are no surplus funds available for investments.

The Council has no loans either repayable by, or to it, as at the 31<sup>st</sup> March 2021.

### **Conclusion**

*There are no matters arising in this area of our review warranting formal comment or recommendation.*

## **Statement of Accounts and Annual Governance and Accountability Return**

The Accounts and Audit Regulations, as amended periodically, require all councils to prepare annually a Statement of Accounts, which is now in the form of the Annual Governance and Accountability Return at Section 2, which is, together with the Annual Governance Statement at Section 1, subject to independent external audit examination and certification.

As part of our review process, we have examined the Council's procedures in relation to the identification of detail for inclusion in Section 2 of the Return, which is produced using Microsoft Excel spreadsheets, and used by the Clerk & RFO to provide the accounting statements. We have agreed detail therein to Section 2 of the 2020-21 Annual Governance and Accountability Return.



## **Conclusions**

***We are pleased to record that no matters arise in this area of our review and, on the basis of the work undertaken during the course of our internal audit for the 2020-21 financial year, we have duly signed off the Internal Audit Report in the year's Annual Governance and Accountability Return assigning positive assurances in all areas.***

***Finally, we take this opportunity to remind the Clerk/RFO of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.***

**PKF LITTLEJOHN LLP (REF: SBA TEAM)**

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**LONDON**

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