

**MYDDLE, BROUGHTON & HARMER HILL PARISH COUNCIL**

**RECEIPTS AND PAYMENTS**

**YEAR ENDING MARCH 31<sup>ST</sup>, 2021**

<b><u>2020</u></b>		<b><u>2021</u></b>
<b><u>RECEIPTS</u></b>		
£		£
27,846.00	PRECEPT	29,250.00
18,618.11	COMMUNITY LEVY	4,061.50
135.31	INTEREST	29.23
1,260.00	GRANT (Environmental Maint.)	1,500.00
300.00	GRANT (Footpaths)	500.00
	-	
<b><u>£48,159.42</u></b>		<b><u>£35,340.73</u></b>
<b><u>PAYMENTS</u></b>		
<b><u>ADMINISTRATION</u></b>		
5,501.16	SALARY/PAYE	5651.92
163.80	NATIONAL INSURANCE	173.89
684.67	OFFICE EXPENSES/TRAVEL	361.07
654.38	INSURANCE	661.84
400.00	OFFICE RENT	400.00
160.52	PHOTOCOPYING	35.70
320.00	WEB SITE/IT SUPPORT	360.00
66.50	PAYROLL ADVICE	66.50
545.00	AUDIT FEES	555.00
546.48	SUBSCRIPTIONS	617.99
35.00	INFORMATION COMMISSIONER	35.00
	-	
<b><u>£9,077.51</u></b>		<b><u>£8,918.91</u></b>
<b><u>STREET LIGHTS</u></b>		
239.32	MAINTENANCE	716.14
649.32	ENERGY SUPPLIES	541.32
	LED REPLACEMENT	12,714.90
<b><u>£888.64</u></b>		<b><u>£13,972.36</u></b>

**LAND, BUILDINGS & EQUIPMENT**

1,219.80	GRASS/HEDGE CUTTING	1,479.20
4,340.00	PLAY AREAS	2,700.00
450.00	RENT	450.00
	PARISH PATHS	433.13
	STORAGE UNIT	105.79
5,458.00	VAS SIGNALS	-
2,427.62	ENVIRONMENTAL MAINT.	2,741.85
114.77	ROAD SAFETY	129.90
748.12	LAP TOP COMPUTER & PRINTER	-
<b><u>£14,758.31</u></b>		<b><u>£8,039.87</u></b>

**OTHER**

3,500.00	GRANTS	3,500.00
500.00	SECTION 137 GRANTS	2,500.00
	ZOOM	115.12
17.00	DONATION (RBL Wreath)	17.00
1,588.01	LOAN REPAYMENT	
195.60	LITTER COLLECTION	-
755.00	TREE INSPECTION/MAINT.	-
<b><u>£6,555.61</u></b>		<b><u>£6,132.12</u></b>
<b><u>£31,280.07</u></b>	<b>TOTAL EXPENDITURE</b>	<b><u>£37,063.26</u></b>

**GENERAL FUND SUMMARY**

<b><u>£39,844.91</u></b>	<b><u>FUND BALANCE BROUGHT FORWARD</u></b>	<b><u>£56,503.60</u></b>
<b><u>£220.66</u></b>	<b><u>VAT ADJUSTMENT</u></b>	<b><u>£998.04</u></b>
<b><u>£56,503.60</u></b>	<b><u>CLOSING BALANCE</u></b>	<b><u>£53,783.03</u></b>

**Shown as:**

Current Account	£2,000.00	Current Account	£ 2,000.00
Deposit Account	£54,503.60	Deposit Account	<u>£52,926.20</u>
		Cheques not cleared	£ 1,143.17
Total	<u>£56,503.60</u>	Total	<u>£53,783.03</u>

J. Wilson (Clerk/RFO)

# Annual Internal Audit Report 2020/21

MIDDLE, BROUGHTON & HARMER HILL PARISH COUNCIL

WWW.MIDDLEBROUGHTON-PC.GOV.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.			✓
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. If the authority has an annual turnover not exceeding £25,000, it 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).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).			
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

14/06/2021

Name of person who carried out the internal audit

MICHAEL JOHN SHEEHY

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

14/06/2021

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).

# Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of: **MYDDLE, BROUGHTON and HARMER HILL PARISH COUNCIL**

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Yes	No	Weakness identified
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

13/05/20/21/22

and recorded as minute reference:

M/1/21 REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER FULL CONTACT DETAILS OF THE EXTERNAL AUDITOR

www.myddlebroughton-pc.gov.uk

## Section 2 – Accounting Statements 2020/21 for

MYDDLE BROUGHTON AND HARMEL HILL PARISH

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	39844	56503	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.
2. (+) Precept or Rates and Levies	27846	29250	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	22,873	8,871	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	5864	6187	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.
5. (-) Loan interest/capital repayments	1588	-	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	26608	34655	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	56503	53782	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	56503	53782	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	41564	41564	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.
10. Total borrowings	-	-	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	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 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

*[Signature]*

Date

19/06/2021

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

23/06/2021

as recorded in minute reference:

21/26

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

*[Signature]*

Smaller authority name: MIDDLE BROUGHTON & HARMON HILL P.C.

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>JUNE 29<sup>th</sup> 2021</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>JACK WILSON PARISH CLERK</u> <u>6 PRIMROSE DRIVE, SHREWSBURY</u> <u>01747 336810</u></p> <p>commencing on (c) <u>THURSDAY JULY 15<sup>th</sup> 2021</u></p> <p>and ending on (d) <u>MONDAY AUGUST 9<sup>th</sup> 2021</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</p> <p>5. This announcement is made by (e) <u>J. Wilson (Clerk)</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>