

Part 3PM Section 2 – Accounting Statements 2020/21 for

ENT Salterforth Parish Council TING

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	11,587	9,742	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	17,000	20,000	Total amount of precept received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7,386	5,703	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.
4. (-) Staff costs	1,219	1,915	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	0	0	Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).
6. (-) All other payments	25,012	25,182	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	9,742	8347	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	9,743	8347	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.
9. Total fixed assets plus long term investments	34,263	38052	"The value of all the property the Parish Meeting owns – it is made up of all its fixed assets and long term investments as at 31 March."
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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 Parish Meeting.

Signed by the Chairman before being presented to the Parish Meeting for approval

[Signature] SIGNATURE REQUIRED

Date

23/06/21

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

23.06.21

as recorded in minute reference:

21/06/49

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

[Signature] SIGNATURE REQUIRED

Part 3PM Annual Internal Audit Report 2020/21

SALTERFORTH PARISH COUNCIL

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

The internal audit for 2020/21 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept 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.			✓
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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 Parish Meeting certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓

	Yes	No	Not covered**
L. The Parish Meeting has demonstrated that during the previous year (2019-20) it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by: confirmation by the Chairman that the notice has been published on a suitable website or publicly displayed in the local area.)			✓
M. The Parish Meeting has complied with the publication requirements for 2019/20 AGAR. (See AGAR Page 1 Guidance Notes).	✓		

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

Date(s) internal audit undertaken

08/06/2021 AND 20/5/21

Name of person who carried out the internal audit

LOIS BURY F.M.A.A.T.

Signature of person who carried out the internal audit

L Bury

Date

08/06/2021

*If the response is 'no' you must include a note to 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).