

Form 3PM Annual Internal Audit Report 2022/23

WHELDRAKE PARISH COUNCIL

During the financial year ended 31 March 2023 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 2022/23 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.	X		
B. This Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	X		
C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	X		
D. The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	X		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	X		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			X
H. Asset and investments registers were complete and accurate and properly maintained.	X		
I. Periodic and year-end bank account reconciliations were properly carried out.	X		
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.	X		
K. If the Parish Meeting certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2021/22 AGAR tick "not covered")			X
M. The Parish Meeting has demonstrated that during the previous year (2021-22) 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.)	X		
N. The Parish Meeting has complied with the publication requirements for 2021/22 AGAR. (See AGAR Page 1 Guidance Notes).	X		

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

30/05/2023

Name of person who carried out the internal audit

NICHOLAS ADAMS.

Signature of person who carried out the internal audit



Date

30/05/2023

***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).

Form 3PM Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

WHELDRAKE PARISH COUNCIL

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 2023, that:

	Agreed		'Yes' means that this Parish Meeting:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this Parish Meeting and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls met the needs of this Parish Meeting.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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 Parish Meeting and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>

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

This Annual Governance Statement was approved at a Parish Meeting on:

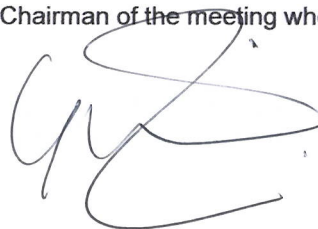
31/05/2023

and recorded as minute reference:

9 (e)

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

Chairman



Place where the Annual Governance Statement and Accounting Statements are published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.).

PARISH COUNCIL WEBSITE www.wheldrake-pc.gov.uk

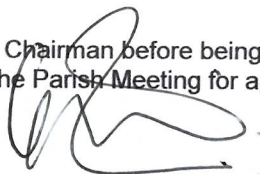
Form 3PM Section 2 – Accounting Statements 2022/23 for

WHELDRAKE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	44020	46786	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	40000	40000	Total amount of precept received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	379	392	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.
4. (-) Staff costs	7010	8505	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	30603	66622	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	46786	12051	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	46786	12051	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	52056	52506	"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 2023 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



Date

26/07/2023

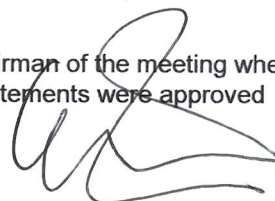
I confirm that these Accounting Statements were approved by this Parish Meeting on this date:

26/07/2023

as recorded in minute reference:

9 (c)

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



Wheldrake Parish Council - Income & Expenditure Report 2022-23

<u>Income</u>	March 2023 £	March 2022 £
Grants	40,392.30	44,399.00
Total Income	40,392.30	44,399.00
<u>Expenditure</u>		
Clerk/RFO Salary	8,505.19	7,010.00
Grants given	12,400.00	
Accountancy fees	1,620.00	
Bank charges	87.60	
Donations	650.00	
Bus subsidy	3,020.79	
Insurance	1,760.74	
Play area equipment	30,574.56	
Printing & stationery	263.84	
Software	172.80	
Office/Clerk expenses	43.90	
Room hire	352.00	
+ Village maintenance	11,262.97	
Lengthsman	1,392.83	
Payroll costs	568.40	
Training	64.70	
Annual subscriptions	853.96	
Travel expenses	17.55	
Computer equipment	1,515.60	
Costs		30,603.00
Total Expenditure	75,127.43	37,613.00
Excess of Income over Expenditure	(34,735.13)	6,786.00

Wheldrake Parish Council - Income & Expenditure Report 2022-23

Opening Bank Balance at 01-04-2022

	Current Account	46,786.00
	Cash to bank	-
	Monies owed	-
		-
Plus excess of income over expenditure		
	Total	<u>46,786.00</u>

(34,735.13)

Closing Bank Balance at 31-03-2023	Total	<u>12,050.87</u>
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Represented by	Current Account	12,302.87
	Cash to bank	-
	Monies owed	(252.00)
	Small difference	-
	Total	<u>12,050.87</u>

-

Signature  Full Name GEMMA POWELL

Trustee authorised to sign on behalf of all trustees

Presented by G Powell, Clerk / RFO

Address

I confirm that I have carried out an independent examination of the accounts of Wheldrake Parish Council and in my opinion the accounts are in agreement with the books and records maintained by the association.

Signed 

Name: N ADAMS M.A.A.T.

Date: 18/7/23

Presented by Nick Adams M.A.A.T
RF Adams & Co Ltd
Unit 8a Escrick Business Park
Escrick
York
YO19 6FD

Tel No 01904 449863



Dear Committee,

As per your instructions a limited assurance review has been carried out on your accounting records and financial transactions for the year ended 31st March 2023.

ADAMS & CO
ACCOUNTANTS

www.adamsandco.uk

- A. A significant improvement has been made this year in the quality of the accounting records. The use of Xero accounting software has been implemented as per the recommendations from last years review. Transactions are loaded on to Xero by Gemma Powell with accompanying receipts and then reconciled by Eve Russell of Adams & Co. Checks are also carried out to ensure the amounts paid match that of the receipt. The bank is reconciled to the statements regularly.
- B. All payments were supported with an accompanying receipt or invoice.
- C. Risk was adequately assessed, and regular reviews took place as per the minutes of the meetings held.
- D. Minuted meeting notes were provided to show the precept requirement had been taken into consideration, budgets and reserves were regularly monitored.
- E. As far as I can see all income received was banked duly noted on both the financial statement and financial records and transactions spreadsheet. All income was cross checked and received into the bank.
- F. No petty cash is used.
- G. Blank
- H. Yes, asset and investment register included which appears to be accurate and up to date.
- I. Regular bank reconciliations took place during the year, however it is recommended these are now done on a monthly basis, therefore bank statements will be sent to Adams & Co monthly from now on.
- J. Accounting statements created during the year were prepared to the correct accounting polices and agreed to Xero. Creditors and debtors have been considered.
- K. N/A
- L. Blank
- M. Yes, evidence was provided to show exercise of the public rights as required by the Accounts and Audit Regulations.
- N. Yes, evidence was produced to show the council complied with its publication requirements for the 2021/22 AGAR.

I confirm that I have carried out an independent examination of the accounting transactions of Wheldrake Parish Council and in my opinion the standards were met, the accounts are in agreement with the records maintained by the council.

Should you have any questions, please do not hesitate to contact me.

Yours Faithfully,

Nick Adams. M.A.A.T

Adams & Co Ltd

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

Name of smaller authority: Wheldrake Parish Council

County Area (local councils and parish meetings only): _____


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 3 / 7 / 2023

and ending on 11 / 8 / 2023

(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 2023 (i.e. Monday 3 July – Friday 14 July).

We have suggested the following dates: Monday 5 June – Friday 14 July 2023. The latest possible dates that comply with the statutory requirements are Monday 3 July – Friday 11 August 2023.)

Signed: 

Role: CLERK / RFO

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

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