Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

GRINDALE 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 2020, that:

	Agreed Yes	Agreed No		'Yes' means that this authority:
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.	Yes	No	N/A	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
			✓	

*For any statement to which the response is 'no', an explanation must be published

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

13/11/2020

and recorded as minute reference:

2020/4

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

Chairman D.W. Atkinson

Clerk S. S[illegible]

NC4

Annual Internal Audit Report 2019/20

GRINDALE PARISH COUNCIL

This authority'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 **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	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.			N/A
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.			N/A
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 authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")*	✓		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		

	Yes	No	Not applicable
M. (For local councils only) 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: 11/11/2020

Name of person who carried out the internal audit: ANNE DUERDEN

Signature of person who carried out the internal audit: [signature]

Date: 11/11/2020

*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 2 – Accounting Statements 2019/20 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	1247	1154	*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	1250	1250	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	352	331	*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	0	0	*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 authority's borrowings (if any).*
6. (-) All other payments	1695	275	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	1154	2735	*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	1154	2735	*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 and assets	1404		*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	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*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 2020 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 13-11-2020

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

13/11/2020

as recorded in minute reference:

2020 No. 3

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

D.W. Atkinson

Grindale Parish Council

Current Account NatWest 60.03.28 72263563

Income

		Bank	VAT	Total
01/04/19	Opening balance	1087.86		1087.86
30/12/19	ERYC Precept	1250.00		1250.00
14/05/19	Garbutt grazing licence	100.00		100.00
15/11/19	HMRC VAT refund		231.23	231.23
		2437.86	231.23	2669.09

Expenditure

		Bank	VAT	Total
15/01/20	Zurich Insurance	182.00		182.00
17/01/20	ERYC streetlight	47.78	9.56	57.34
20/01/20	CPRE membership	36.00		36.00
31/03/20	Closing balance	2393.75		2393.75
		2659.53	9.56	2669.09

Business Reserve Account NatWest 60.03.28 97752169

Income

		Bank	VAT	Total
01/04/19	Opening balance	66.02		
30/04/19	Interest received	0.01	0	0.01
31/05/19	Interest received	0.01	0	0.01
28/06/19	Interest received	0.01	0	0.01
31/07/19	Interest received	0.01	0	0.01
30/08/19	Interest received	0.01	0	0.01
30/09/19	Interest received	0.01	0	0.01
31/10/19	Interest received	0.01	0	0.01
29/11/19	Interest received	0.01	0	0.01
31/12/19	Interest received	0.01	0	0.01
31/01/20	Interest received	0.01	0	0.01
28/02/20	Interest received	0.01	0	0.01
31/03/20	Interest received	0.01	0	0.01
31/03/20	Closing balance			66.14

Expenditure

		Bank	VAT	Total
	None			
31/03/20	Balance carried forward			66.14

Grindale Parish Council

Summary receipts and payments year ending 31/03/2020

Receipts	
ERYC Precept	1250.00
Grazing licence	100.00
HMRC VAT refund	231.23
Bank Interest	0.12
	1581.35
Payments	
Zurich Insurance	182.00
ERYC streetlight	47.78
S137 payments (CPRE)	36.00
Churchyard maintenance	0.00
VAT	9.56
	275.34
Opening balance	1153.88
Add total receipts	1581.35
Less total payments	275.34
Balance carried forward	**2459.89**
Current account	2393.75
Business reserve account	66.14
	2459.89

Chairman

D.W. Atkinson

Clerk

S. Silverwood.

13.11.2020

No2

R.F.O.

13-11-2020

GRINDALE PARISH COUNCIL

Bank reconciliation for financial year ending 31 March 2020

	£	£
Balance as per bank statements at 31 March 2020		
NatWest Current Account 72263563	2393.75	
NatWest Business Reserve Account 97752169	66.14	
		2459.89
Petty cash	0.00	
Less: any unpresented cheques at 31 March 2020	0.00	
Add: any outstanding receipts at 31 March 2020	0.00	
		0.00
Net balance at 31 March 2020		**2459.89**

The net balance reconciles to the cash book for the year as follows:

Opening balance 1 April 2019		
NatWest Current Account 72263563	1087.86	
NatWest Business Reserve Account 97752169	66.02	
		1153.88
Add receipts in the year	1581.35	
Less payments in the year	-275.34	
		1306.01
Closing balance as per cash book at 31 March 2020		**2459.89**

Grindale Parish Council

Internal audit

- No asset register seen. The value at the end of 2019 was £1404. An asset register needs to be compiled giving the following information:

  Name of asset
  Location
  Date acquired
  Purchase price
  Estimated current value
  Date disposed of

- No invoice received for churchyard maintenance carried out in 2019/2020 financial year so it should be noted that £330 is still due to be paid in the 2020/2021 year.

11.11.20