

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Youlgrave 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 2022, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
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.

*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:

26/04/2022

and recorded as minute reference:

3090

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

Chairman

Clerk

[Signature]
[Signature]

www.youlgrave.org.uk

OR PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Annual Internal Audit Report 2021/22

Youlgrave Parish Council

www.youlgrave.org.uk

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, 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 2021/22 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.			✓ No petty cash.
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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) 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 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
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).

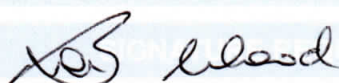
Date(s) internal audit undertaken

Name of person who carried out the internal audit

12.05.2022

Brian Wood

Signature of person who carried out the internal audit



Date 12.05.2022

*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 2021/22 for

Youlgrave Parish Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	21,413	24,580	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	19,048	20,056	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	18,985	31,775	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	9,046	9,214	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	25,820	49,569	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	24,580	17,628	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	24,580	17,628	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	272,702	272,702	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).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
	✓		
			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 2022 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 OF RESPONSIBLE FINANCIAL OFFICER

Date

22/04/2022

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

26/04/2022

as recorded in minute reference:

3091

MINUTE REFERENCE

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

SIGNATURE OF CHAIRMAN

REQUIRED

YOULGRAVE PARISH COUNCIL



Notes to Accounts YE: 31/03/2022
Statement of Significant Variations: (variance > £150 or 15% of last year)

	This yr	Prev Yr		
Line 2:	1008			5.29%
Line 3:	12790			
CE Car park Honesty box	10,275	5,509	86.51%	4,766 Car park back in use
Defibrillator fund for 4 units	3	0	#DIV/0!	3 Walkers donations
ALPF Honesty Box	866	692	25.20%	174 donations increasing
HLTB Honesty Box	733	492	49.04%	241 donations increasing
Playing field lettings grants	1,305	3,912	-66.64%	-2,607 Prev yr anomaly due to insurance/covid
Reimbursables	11,820	0	#DIV/0!	11,820 CE Project A4A and 2 other grants This yr
VAT Refund	4,690	4,635	1.19%	55 based on number of mowing cuts
Allotment rents	1314	2952	-55.50%	-1,638 varies with projects
Grit sales	592	720	-17.80%	-128 prev yr inc cross year payments
Remainder	141	0	#DIV/0!	141 Sales restarted
	36	73	-50.75%	-37
Total income	31,775	18,985		12,790

Line 4:	167	na/c agreements
Line 5:	none	
Line 6:	23750	

	This Yr	Prev Yr		
Capital schemes	25,203	4,607	447.06%	20,596 CE Play Project
Playing fields maintenance	10,263	12,627	-18.72%	-2,364
Holywell toilet block	2,584	2,463	4.91%	121
General maintenance	35	1,260	-97.22%	-1,225 bench repairs not done every year
s137	160	330	-51.52%	-170 Covid reduced
grit for winter	178	186	-4.30%	-8
VAT	5,199	1,314	295.66%	3,885 capital works
Insurance	1,937	1,296	49.46%	641 Market more limited Covid adverse
Churchyard maintenance	3,004	4	75000.00%	3,000 Last year 1500 claimed late by PCC
Gen administration	579	1,312	-55.87%	-733 zoom for Covid abolished
Remainder	428	421	1.64%	7
Total expenditure	49,570	25,820		23,750

Line 7&8: match
Line 9: match

Receipt and Expenditure Balances @ 31 March 22

Balance brought forward 1.4.2021	24580
Total Income	51831
LESS Expenditure	-58783
	<u>17628</u>

Represented by	
Co-Op Current account non-defib	289 CE Funds reserve
Co-Op Deposit Account	4
Co-Op Current account	2,563 Defibrillator monies
Unity trust Savings account	10,057
Unity trust Current account	4,714 Secure internet authorisation banking facility
ADD Unpresented receipts	0
LESS Unpresented cheques	0
	<u>17628</u>

Reserve Accounts @	31/03/2022	31/03/2021	
Election Reserve	£1,529	£1,529	reserve for elections
Pavilion / Play Equipment Fund	£2,746	£2,746	For repairs & replacements
Playing Field Mowing contingency	£4,090	£4,090	buffer in case District grant is axed
Toddler Swing replacement	£0	£4,000	Next project - needs Play grants
Path and Bike Trail	£1,367	£1,367	being allocated to vandalised muga fencing
Youth Club fund	£300	£300	DCC grant awaiting expenditure
Tennis court surface	£1,545	£1,545	Ring fenced old Tennis club donation for renewal
Allotment Walls	£517	£517	Repair reserve
Defibrillator Fund	£2,563	£2,563	Ring fenced for replacement units
Holywell Lane Toilet block res	£0	£1,950	Spent in April 2021
Honesty Box CE Account	£2,970	£3,973	Building up funds for new projects
	<u>£17,628</u>	<u>£24,580</u>	