

**STAINING PARISH COUNCIL**

**AGAR 2021/22**

**NOTE: NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN WILL COMMENCE FROM **THURSDAY 30th JUNE 2021** AND END ON **WEDNESDAY 10th AUGUST 2021.****

**The R.F.O. can be contacted between 08h00 and 18h00 Monday to Fridays inclusive.**

**CONTACT:**

**RESPONSIBLE FINANCIAL OFFICER:      DAVID KIRKHAM**

**TELEPHONE:                                      07557 339541**

**EMAIL:    [dtskirkham@hotmail.com](mailto:dtskirkham@hotmail.com)**

**POSTAL:    103 WESHAM PARK DRIVE**

**WESHAM**

**PR4 3EF**

**David Kirkham**

**Clerk to the parish council**

Mrs M Taylor  
The Bungalow  
Medlar Lane  
Greenhalgh  
Preston  
PR4 3HR

9th April, 2022

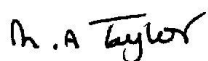
STAINING PARISH COUNCIL INTERNAL AUDIT REPORT

PERIOD APRIL 2021 TO MARCH 2022

I have made the required checks of invoices received against entries in Cash Book. I have also checked that payment of these invoices either by cheque or Bacs has been correctly reconciled to bank statements.

VAT against these invoices has been correctly listed and claims have been made to HM Customs and Excise.

To the best of my knowledge all figures on accounting records have been checked.



Margaret Taylor

## Annual Internal Audit Report 2021/22

STAINING PARISH COUNCIL

www.stainingparishcouncil.co.uk

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.			/
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) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

09/04/2022

Name of person who carried out the internal audit

MARGARET ANN TAYLOR

Signature of person who carried out the internal audit

M. A Taylor

Date

9/04/2022

\*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 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

STAINING 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:

19/4/22

and recorded as minute reference:

23/10/21

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

Chairman

Clerk


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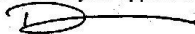
## Section 2 – Accounting Statements 2021/22 for

### STAINING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	52 083	46 198	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	65 906	69 194	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14 484	23 735	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	34 093	25 654	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	52 182	79 312	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	46 198	34 161	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	46 198	34 161	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	159 944	161 376	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	NIL	NIL	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



Date

19/4/2022

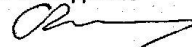
I confirm that these Accounting Statements were approved by this authority on this date:

19/4/2022

as recorded in minute reference:

23/10/c

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



### Section 3 – External Auditor's Report and Certificate 2021/22

In respect of

STAINING PARISH COUNCIL

#### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor's limited assurance opinion 2021/22

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

#### 3 External auditor certificate 2021/22

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

**STAINING PARISH COUNCIL INCOME SUMMARY 2021/22**

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**CURRENT ACCOUNT**

APRIL	PRECEPT	34 597.00
APRIL	REIMBURSE INSURANCE ON VILLAGE HALL	1 226.15
APRIL	AMENITY CLEANING GRANT	4 233.00
APRIL	BUS SHELTER GRANT	105.00
MAY	COVID GRANT	1 000.00
AUG	DONATION FROM CIRCUS	150.00
AUG	PRECEPT	34 597.00
AUG	AMENITY CLEANING GRANT	4 233.00
AUG	BUS SHELTER GRANT	105.00
NOV	LCC PUBLIC REALM – CLEANING	622.00
JAN	VAT	4 941.97
JAN	GRANT – TO REDISTRIBUTE	290.00
MAR	LALC REIMBURSEMENT GRANT	19.00
MAR	JUBILEE GRANT	6 800.00

**SUB-TOTAL      £ 92 919.12**

**BUSINESS SAVINGS ACCOUNT**

DATE	SOURCE	AMOUNT
MAY	INTEREST	0.74
JUNE	INTEREST	0.77
JULY	INTEREST	0.75
AUG	INTEREST	0.77
SEPT	INTEREST	0.77
OCT	INTEREST	0.75
NOV	INTEREST	0.77
DEC	INTEREST	0.75
JAN	INTEREST	0.77
FEB	INTEREST	1.60
MARCH	INTEREST	1.53

**SUB-TOTAL      £ 9.97**

**TOTAL              £ 92 929.09**

**STAINING PARISH COUNCIL SUMMARY COMPARISON 2020/21 - 2021/22****INCOME**

<b>2020/21</b>	<b>RECEIPTS</b>	<b>2021/22</b>
65 906.00	PRECEPT	69 194.00
28.01	INTEREST	9.97
689.00	NEW HOMES BONUS	0
8 325.00	AMENITY CLEANING	8 466.00
210.00	BUS SHELTER	210.00
4 530.36	VAT	4 941.97
0	INSURANCE	1 226.15
622.00	PUBLIC REALM - 106	622.00
80.00	ADVERTISING	0
0	DONATION	150.00
0	REIMBURSEMENTS	19.00
	COVID GRANT	1 000.00
	GRANT MISC	290.00
	JUBILEE GRANT	6 800.00

**£ 80 390.37****TOTALS****£ 92 929.09****EXPENDITURE**

<b>2020/21</b>	<b>EXPENDITURE</b>	<b>2021/22</b>
26 100.08	OPEN SPACE INC PLAY AREAS	34 889.92
34 093.48	SALARIES	25 653.73
2 863.07	MAINTENANCE / CLEANING	14 091.69
0	REFUSE / BIN HIRE (2 YR)	4 732.60
790.00	GRANTS	790.00
202.25	VILLAGE EVENTS	3030.20
6 000.00	IN BLOOM	6 000.00
1 846.60	INSURANCE INC. SVHA	3 126.65
1 695.72	NEWSLETTERS	577.00
40.00	CIVIC EVENTS	40.00
0	ROOM HIRE	0
2 104.27	ADMIN / FINANCIAL	1 378.75
7 498.80	CAPEX / CONTINGENCIES	1 431.83
165.87	FIELD DEVELOPMENT – 106's	4 573.59
2 875.00	COMMUNITY BUS	4 600.00
0	ELECTION	0
0	CHAIRMAN'S ALLOWANCE	50.00

**£ 86 275.14****TOTALS****£ 104 965.96**



BALANCE BROUGHT FORWARD 1/4/21		£ 46 197.62
ADD:	TOTAL RECEIPTS	£ 92 929.09
	SUB TOTAL	£ 139 126.71
LESS:	TOTAL RECEIPTS	£ 104 965.96

REPRESENTED BY:

SANTANDER	CURRENT ACCOUNT	£ 16 023.69
SANTANDER	DEPOSIT ACCOUNT	£ 18 137.06

## STAINING PARISH COUNCIL – EXPLANATION OF DIFFERENCES

34 093.48	SALARIES	25 653.73
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This financial year clerk salary static, however, one employee left mid-way through year causing the differential

26 100.08	OPEN SPACE MAINTENANCE	34 889.92
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Development of large sports field accounts for the extra planting and maintenance in this financial year. Additional tree cutting required.

Continued ...

2 863.07	MAINTENANCE / CLEANING	14 091.69
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New contractor utilised for street cleaning to replace the employee leaving above (salaries). Additional maintenance of street furniture in 2021/22

0	REFUSE	4 732.60
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This total figure is for 2020/21 and 2021/22 as FBC were late in debiting due to COVID – annual figure will be +/- £2500

202.25	VILLAGE EVENTS	3030.20
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2021 – firework display for the village accounts for the extra cost

790.00	GRANTS	790.00
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6 000.00	IN BLOOM	6 000.00
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1 846.60	INSURANCE	3 126.65
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New lease issued to Village Hall Association and PC must pay for insurance as landlord – this accounts for additional cost

1 695.72	NEWSLETTERS	577.00
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Newsletter ceased in 2021

40.00	CIVIC EVENTS	40.00
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2 104.27	ADMIN / FINANCIAL	1 378.75
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Less financial costs as website established in previous financial year

7 498.80	CONTINGENCIES	1 431.83
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No requirement for capital expenditure apart from 2 x benches and a pole for SPID unit

165.87	FIELD DEVELOPMENT – 106's	4 573.59
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Final payment on conclusion of playing field development

2 875.00	COMMUNITY BUS	4 600.00
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Reinstatement of bus service as COVID restrictions lifted

0	CHAIRMANS ALLOWANCE	50
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Used for a Civic function