

2020 -2021

	Budget	sub-headings for actuals	Actuals	estimated year end 31/3/21	Comments	2021-2022 DRAFT Budget	Add new items and comments
RECEIPTS							
Precept	75,800.00		75,800.00	75,800.00		77,000.00	1.5% increase
Council Support Grant	1,762.00		1,761.78	1,761.78		-	No grant
Interest	300.00		78.66	100.00		100.00	
Allotment Rents	1,850.00		2,217.10	2,500.00	includes £600 refundable deposits	1,900.00	
Sports Income	1,205.00		-	-		1,205.00	
Christmas Market	-		-	-		-	?
Peters Green Loan repayment	1,200.00		1,400.00	1,400.00		-	Completed
Grant Income	-		-	-		-	
Other Income	-		-	-		-	
HAPTC	1,200.00	1,200.00	1,200.00	1,200.00		1,200.00	3 year term
History Group	100.00	-	100.00	100.00		100.00	
Scout Electricity	100.00	-	100.00	100.00		100.00	
s106 money	8,000.00	-	-	8,000.00	table tennis	-	
Other Income	-	-	-	-		-	
VAT reimbursed	-	-	4,998.94	4,998.94	not in budget	-	
Bank Transfers	-	-	-	-		-	
Total Receipts	91,517.00		87,456.48	95,960.72	surplus due to VAT reclaim + allotment deposits	81,605.00	Will uplift due to VAT reclaim
PAYMENTS							
Allotment site rental, maintenance, water	7,300.00		928.04	2,000.00	£5k fencing in budget, unspent	1,900.00	2021/22 Fencing? Only £545 included in budget
Playground inspections and maintenance	2,040.00		581.00	1,500.00	incl RoSPA, inspection	2,000.00	
					year end includes tree works £3k, notice board £1,200, not £3k pavements	5,000.00	
Recreational grounds, open spaces, village greens	18,000.00		2,343.09	5,000.00		8,000.00	
Grass cutting		-	-	7,790.00		3,300.00	
Litter picking		1,620.00	-	3,240.00		2,200.00	
Litter and dog bin servicing		-	-	2,000.00		7,500.00	
Playground projects	8,000.00		-	8,000.00		-	
Memorial Hall PWLB loan repayments	7,500.00		3,742.18	7,500.00		7,500.00	
Parish Buildings	1,000.00		-	500.00		-	
					War Memorial, KBWP, Website development, £2,500 social housing not used	-	War Memorial £240, KBWP £500, £2,500 social housing, NEW ITEM £2,500 website management + other projects tbc
Community Projects	4,500.00		140.00	4,000.00		6,500.00	
Christmas Market	-		-	-		-	
Rights of Way	1,000.00		-	1,000.00	P3	-	

Grants to community groups	4,600.00	12,300.00	12,300.00	Cricket Club,	2,000.00	Budget total for discussion
Kimpton Autumn Show		-	-			
Kimpton School			2,000.00			Does KPC wish to include in 2021/22
Kimpton Parish Magazine			100.00		210	
Kimpton Pre-School			2,000.00			Does KPC wish to include in 2021/22
Salaries, N/I, tax, pension	25,500.00	12,886.96	25,500.00		26,000.00	
KPC consumerables	500.00	131.53	500.00		300.00	
Office Supplies	1,800.00	673.42	1,800.00		1,800.00	
Parish Room	1,200.00	252.00	1,200.00		1,200.00	
Meeting room hire	350.00	20.00	20.00		350.00	
Travel & Training - Clerk and Cllr	120.00	30.00	30.00		120.00	
Insurance, audit int/ext, subscriptions, GDPR	3,570.00	3,027.02	3,570.00		3,570.00	
Bank charges	100.00	36.03	100.00	Unspent in 2019/20, money in year end figure for reserves	100.00	
Highways	5,000.00	-	-		5,000.00	Remains in budget for 2021/ 2021
VAT incurred		3,275.38	7,000.00		-	
Total Payments	92,080.00	40,366.65	98,650.00		77,050.00	
Net receipts / (payments)	(563.00)	46,800.80	- 2,689.28		4,555.00	Surplus for extra new items or for grants to school and pre-school
GENERAL FUND						Current bank balance/Reserves
Opening Balance		84,612.85	84,612.85			
Add Total Receipts		87,456.48	95,960.72			
Deduct Total Payments		40,366.65	98,650.00			
General Fund Balance		131,702.68	81,923.57			
BANK						Current bank accounts
Unity Trust Account		100,099.05				
Barclays Account		1,050.61				
CCLA		45,000.00				
Total bank		146,149.66				
Represented by:						Cricket Square payment
General Fund		131,702.68				
Uncleared		14,446.98				

New Items contained within 2021-22 Budget

VOTES CAST											
Category	Item	Description	Proposer	Cost	Detail	A	B	C	No allocation	Total votes	Comments
Community Projects	Autumn Show / Beer Festival	Provide funding for the hire of the Memorial Hall for venue as to be used) to a sum up to £500		£750	Memorial Hall committee are requiring the Autumn show to pay for hall hire. As Autumn show are unable to pre fund such expenditure they are likely to be unable to operate the event. This would be a loss of amenity to the Parish.						
	Kimpton Primary School	Support Kimpton Primary School		£2,500	Funds to only be allocated to issues agreed by the Council.						
Community Projects	Kimpton Pre School	Provide financial support to Pre school initiative of operating summer classes		£2,500	Funds to only be allocated to issues agreed by the Council.						
Community Projects	Highways, traffic and parking	Feasibility study for additional parking in Claggy Rd. Speed restriction of 20mph within Kimpton settlement boundaries, traffic prioritising at Hitchin Rd and Coggers Hill.		£5,000	Funds to organise in conjunction with HCC.						
Public Spaces and Playgrounds	Recreation ground road way.	Road way has worn in key locations and will become a health and safety issue.		£5,000	Resurface road way.						
Public Spaces and Playgrounds	Parkified recreation ground road way.	Road way has worn in key locations and will become a health and safety issue.		£5,000	Resurface road way.						
Public Spaces and Playgrounds	Trees owned by KPC.	Annual crowning of selected trees owned by KPC. Further to KPC commitment to undertake additional maintenance of trees within the parish to avoid the need to fell trees.		£3,000	Identify trees requiring reduction and arrange for work to be undertaken.						
Community Projects	Marquee	Repair to damage to one marquee following damage during taking down last year.		£200	Arrange to be taken for repair.						
Community Projects	Social Housing	Continuation of development of delivery of social housing within Kimpton to meet the define needs of the 2019 Kimpton Housing Needs Survey		£2,500	Negotiate with local landowners and Housing associations to deliver the needs of housing survey.						
Community Projects	Social Housing	In line with Kimpton Parish Council's declaration of a climate emergency, to elevate the proposed social housing scheme to zero carbon in use will require a contribution from KPC of £5,000/dwelling.		£120,000	Negotiate with housing association to deliver the environmental policy of KPC.						
Community Projects	Social Housing	Purchase by KPC of designated village green area associated with social housing project.		£200,000	Negotiate with local landowners and Housing associations to deliver the quality of amenity space at the east end of the village to an equivalent stated as exists in the west end.						
Open spaces	Trees/hedge/fence maintenance	To include Parkfield		£3,500							
Community Projects	Share for Group Community	Consider reject 20/21									
Community Projects	Surplus PG VH accruing	Allocate to project									
Community Projects	Rec Ground pavilion	Replacement roof		£1,000							
Community Projects	Website maintenance	Digital comms		£5,000							
Community Projects	Christmas Marquee/Lights	Community event		£2,000							
Property	Trees	New planting									
TOTAL				£357,950							

Cost of new works
Increase in precept
Net cost of new works
Base funding already set aside
Funding from reserves or from underspend in the year.

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Kimpton 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 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*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:

24/06/2020

and recorded as minute reference:

20/084 b)

MINUTE REFERENCE

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

Chairman

Clerk

Other Information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.kimptonpc.org.uk

AUTHORITY WEBSITE ADDRESS

ndj

Section 2 – Accounting Statements 2019/20 for

Kimpton Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	61,287	61,020	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	72,000	74,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	26,235	24,322	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	24,299	24,686	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	7,484	7,484	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	66,719	42,559	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	61,020	84,613	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	61,020	84,613	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	193,870	191,852	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	32,318	25,683	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	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



Date

24/06/2020

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

24/06/2020

as recorded in minute reference:

20/084 c)

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





Section 3 – External Auditor Report and Certificate 2019/20

In respect of

Kimpton Parish Council (Hertfordshire) – HT0061

1 Respective responsibilities of the body and the auditor

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 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as amended by SI 2020/404 the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 as it failed to make proper provision during the year 2020/21 for the exercise of public rights, since the approval date (24 June 2020) was after the start of the period for the exercise of public rights (15 June 2020). As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2020/21 and ensure that it makes proper provision for the exercise of public rights during 2021/22

3 External auditor certificate 2019/20

We 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 2020.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

13/10/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Kimpton Parish Council

Financial and Management Risk Assessment for the period 1st April 2020 to 31st March 2021

Income Topic	Risk Identified	Likelihood	Impact	Management of Risk	Staff Action	Int. Audit
Precept	Not submitted	L	H	Full PC Minute - RFO to follow up	Diary	12
	Not paid by NHDC	L	H	Check and report to Full Council	Diary	12
Sports Rental	Adequacy of precept	M	M	Quarterly review of budget to actual	RFO to monitor and report	12
	Fees not set at adequate levels	M	M	Full council to review rentals on annual basis	January council meeting	12
Allotment Fees	Clubs not paying	M	M	Issue of invoices on annual basis	RFO to monitor and reconcile	6
	Fees not set at adequate levels	M	M	Full council to review rentals on annual basis	RFO to monitor and reconcile	12
Grants from external	Allotment holders not paying	M	M	Issue of invoices on annual basis	RFO to monitor and reconcile	6
	Claims procedure	M	L	Clerk to be aware of funding opportunities	Clerk to keep updated	24
Bank interest	Receipt when due	L	L	Monthly CCLA	RFO to bank reconcile	6
Expenditure						
Power to spend	General Power of Competence	L	M	Clerk trained and members elected	Council verify after election	May-22
Salaries	Wrong salary paid	M	M	Check to minute	Member verify	6
	Wrong hours paid	M	M	Check to minute/contract	Member verify	6
	Wrong rate pay	M	M	Check to minute/contract	Member verify	6
	Wrong deductions - NI	M	M	Check PAYE records and lists	Member verify	6
	Wrong deductions - Tax	M	M	Check to PAYE calculations	Member verify	6
Pension Provision	Legal duties as employer	M	M	Council is an admitted body LGPS	Full Council to consider at recruitment	12
Direct Costs and	Goods not supplied to PC	M	M	Purchase order monitoring	RFO to monitor	6
Overhead expenses	Invoice incorrect	M	M	Check order value against invoice	RFO to monitor	6
Grants and support	Agreement of Council to pay	L	L	Grant application received, Council Minute	Member verify	12
	Conditions agreed	L	L	Use reasonable condition	RFO to check	12
Election costs	Invoice at agreed rate	L	M	RFO check and consider budget	NHDC to advise	2022
	VAT analysis	L	M	All items recorded in cash book	RFO verify	6
VAT irrecoverable	Charged on purchases	L	M	All items recorded in cash book	RFO verify	6
	Claimed within time limits	M	M	Annual reclaim in April for previous year	Diary	12
Management Risks						
Reserves	Adequacy	M	M	Consider at budget setting	RFO opinion, member verify	12
Reserves - ear marked	Building up reserves	M	M	Annual review at final accounts	Member verify	12
	Adequacy	L	M	Consider at budget and final accounts	RFO advice and member verify	12
Assets	Loss damage etc	M	M	Annual inspection, update insurance & register	RFO verify	12
	Risk or damage to third parties	M	M	Annual review Public Liability Insurance cover	Diary	12
Staff	Loss of Clerk/RFO	M	H	Hours, pay, training, stress	Staffing Committee	12
	Fraud by staff	L	M	Fidelity Guarantee value - annual check	Full Council	12
		L	M	Bank statements to be reconciled	Full Council	6

Approved Kimpton Parish Council meeting 28th October 2020
Review date: October 2021

Kimpton Parish Council

Financial and Management Risk Assessment for the period 1st April 2020 to 31st March 2021

Cash	Loss through theft or dishonesty	L	L	Cash very rarely used for purchases	Full Council	12
Internet payments	Loss through theft or dishonesty	L	H	RFO to submit, 2 councillors to authorise	Member verify	6
Cheque misuse	Fraud by members	L	L	Cheques raised by RFO, signed by 2 Cllrs	Very few cheques issued	6
Maintenance	Loss of amenities	L	M	Kimpton Bench Working Party, inspections	Member verify	12
Borrowing	Adequacy of financial controls	L	M	Financial review and cashflow	Diary	12
Standing Orders	Provision and updating	L	L	May-21	Agenda item at Annual Meeting	12
Financial Regulations	Provision and updating	L	L	May-21	Agenda item at Annual Meeting	12
Minutes	Accurate and legal	L	L	Reviewed and agreed at following meeting	Diary	6
Members interests	Conflict of interest	M	M	Update declarations of interest, agenda item	Diary	12
Lack of RFO	Appointment of RFO	L	H	Part of duties of Parish Clerk, Council Minute	Staffing Committee	whenever
Financial records	Loss or destruction	L	M	Storage of documentation in Parish Room	Clerk to manage	12
	Loss of computerised records	M	M	Weekly back up, storage of hard disk off site	RFO to action	12
	Lack of skill in systems	M	M	Training for RFO	Full Council	12
	Maintenance of cashbook	M	M	Excel spreadsheet	RFO	6
Duty of care to public	Public spaces	M	M	Risk assessments completed	Clerk, Full Council	12
	Play areas	M	H	Monthly visual check	Clerk	12
		M	H	Quarterly playground inspections	Appoint qualified contractor	12
		M	H	Annual RoSPA risk assessment	Appoint qualified contractor	12
Property						
Trees						
	Routine cyclical inspection	M	M	3 year tree inspection by qualified arboriculturalist	Full Council	2022

Kimpton Parish Council
Review of effectiveness of internal audit

Meeting the standards		
Expected Standard	Evidence of Achievement	Areas for development
1. Scope of internal audit	Terms of reference and quote accepted by KPC meeting 23 rd October 2019. Scope of audit work takes into account risk management processes and wider internal control. Terms of reference define audit responsibilities in relation to fraud.	
2. Independence	Internal Auditor has direct access to RFO. Reports are made in own name to management. Auditor does not have any other role within the council.	
3. Competence	No evidence that internal work has not been carried out ethically, with integrity and objectivity. Internal auditor familiar with governance processes and accounting regulations for parish councils Qualification: ACMA	
4. Relationships	Clerk/RFO and councillors are consulted on the internal audit plan and on the scope of each audit. Responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters. The responsibilities of council members are understood and training carried out as necessary.	
5. Audit Planning and reporting	The Audit Plan properly takes account of corporate risk. The plan has been approved by the council. Internal Audit has reported in accordance with the plan.	
Characteristics of Effectiveness		
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the body's governance assurance needs.	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance in relation to the body's annual governance statement.	

Review of effectiveness of internal audit

Be seen as a catalyst for change	Supportive role of audit for corporate developments such as corporate governance review, risk management and ethics.	
Add value and assist the organisation in achieving its objectives	Demonstrated through positive management responses to recommendations and follow up action where called for.	
Be forward looking	When identifying risks and in formulating the annual audit plan, changes on national agenda are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	
Be challenging	Internal audit focuses on risks and encourages members to develop their own responses to risks, rather than relying solely on audit recommendations. The aim of this is to encourage greater ownership of control environment.	
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal auditor understands the body and the legal and corporate framework in which it operates.	

Financial Systems and Internal Financial Controls

1. Payments made by on-line bank transfers to regular and general suppliers, contractors, HMRC, reimbursements to staff and councillors.
2. Staff salaries and pension payments to be made by Standing Order.
3. Utility payments and payments to NHDC to be made by Direct Debit.
4. Following the setup of a new payee, prior to making any payments, a one-off test payment of £1 will be sent to the payee. No internet banking payment will be made until we have confirmation that it has been received. The same test payment would be made if a supplier advised that their bank account details had been changed.
5. The Parish Clerk/RFOⁱ has on-line banking authority to view and submit payments to Unity Bank.
6. Authorised account signatories are Cllrs Burns, Firth and Reavell.
7. For business continuity considerations the following Councillor is able to submit payments: Cllr Marsh.
8. Any signatory given on-line authority agrees not to share password information.
9. On-line payments will be dated a minimum of 1 week in advance of actual payment to allow time for the bank signatories to validate the debit of the bank account on-line unless otherwise agreed.
10. Clerk and authorised signatories to monitor bank activity for reasonableness/ irregularities.
11. Clerk to provide monthly payment reports and budget reports to Councillors.
12. Finance Working Party/Full Council to review procedures annually /as recommended by the Clerk.

ⁱ Kimpton Parish Clerk is also the Responsible Financial Officer

Item	Date
Council to appoint Internal Auditor	February
Council to complete Annual Return	April
Internal auditor to receive accounts for the year end and complete annual return	April
Council to review any issues raised by internal auditor	May
Council to review that internal audit has been carried out ethically and with integrity and objectivity	May
Council to send Annual Return to external auditors	May
Electors able to exercise their rights	June/July
Council to receive report from External Auditors	September
Council to review effectiveness of internal audit	July
Finance working party to review council financial systems and control	October
Council to review internet controls	October
Council to review this Audit Plan	October
Council to approve terms of reference for internal auditor	October
Council to review financial and management risk assessment	October

Terms of Reference for Internal Auditor

The purpose of internal audit is to review and report to Kimpton Parish Council on whether its systems of financial and other internal controls over its activities and operating procedures are effective. Internal audit is an independent, objective assurance activity designed to improve the council's operations.

Kimpton Parish Council engages with IAC Limited for the purposes of an internal audit service on an annual basis.

Roles and responsibilities

IAC Limited will conduct the internal audit work for your Council in relation to the 2021 Annual Return and such subsequent Annual Returns as required by the Council.

The work undertaken will specifically relate to the Annual Internal Audit Report, and aiding the Council to fulfil its obligations under Section 1 of the Annual Return. In conducting this work we will comply with the requirements of

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)'
- The Accounts and Audit (England) Regulations 2015 (as amended)
- Such other guidance and best practice that may be prevailing from time to time.

Additional internal audit work in relation to the Council's obligations under the regulations may also be undertaken by separate agreement.

Audit planning

IAC Limited will plan our audit with due care to ensure that the appropriate level of resources is made available to conduct our work, and that the council can meet its statutory reporting obligations.

Reporting

IAC Limited will prepare a summary report on areas of non-compliance where such non-compliances are limited in nature and result in an unqualified internal audit report.

Where it may be necessary to qualify an internal audit report we shall prepare a detailed report on those areas of non-compliance which have led to a qualification.

Where necessary IAC Limited will attend council meetings, or other meeting with officers or councillors to discuss the audit report and findings. IAC Limited reserve the right to raise an additional fee in relation to attendance at such meetings, but will agree this fee, if any, in advance of such a meeting.

IAC Audit & Consultancy Ltd.

Registered in England No 09753929 VAT Reg No 220 6715 38

23 Westbury Road, Yarnbrook, Wiltshire BA14 6AG

Email: admin@audit-iac.com Tel: 01225 775511

Independence and competence

IAC Limited will ensure that staff conducting, and supervising audits are appropriately trained and

Approved at Kimpton Parish Council Meeting 28th October 2020

Review Date: October 2021

qualified for the level of work undertaken.

IAC Limited will ensure that we maintain independence from the day to day activities of the council.

IAC Limited will not provide additional consultancy or advisory services to the council which may compromise their audit independence.

Access to information, members and officers

In undertaking the audit work, IAC Limited will be provided such information as may be reasonably required to complete the audit, subject to reasonable notice. Where IAC Limited have requested, but the council has been unable to provide, such information as they require IAC Limited will notify the council in writing of the information that was not received.

The records made available to IAC Limited by the council will be sufficiently well ordered and maintained as to permit a timely and effective audit.

In order to complete the audit work IAC Limited will be provided with access to such records, officers or members as may be appropriate and necessary.

Remuneration

The fee for the audit work will be in accordance with the prior agreed fee. The fee includes all travel and out of pocket expenses. If additional audit time is required, then this would be discussed and invoiced.

KPC 21/10/2020

RECEIPTS	Unity	Barclays	Date	Description
y	28.06		28/09/2020	Allotment tenant
y	59.29		30/09/2020	Allotment tenant
y	42.82		30/09/2020	Allotment tenant
y	48.31		02/10/2020	Allotment tenant
y	200.00		05/10/2020	Peters Green Village Hall Trust
y	5.00		02/10/2020	Public Sector Deposit Fund
y	35.13		19/10/2020	Allotment tenant
y	67.34		19/10/2020	Allotment tenant
y	54.90		08/10/2020	Allotment tenant
y	69.17		08/10/2020	Allotment tenant
y	42.45		08/10/2020	Allotment tenant
y	59.29		12/10/2020	Allotment tenant
TOTAL	£711.76			

EXPENDITURE	Unity	Barclays	Date	Description
y	1460.36		22/09/2020	Mrs C Helmn
y	510.28		28/09/2020	Herts CC LGPS
y	410.37		28/09/2020	HMRC
y	140.00		28/09/2020	J & RA Boreham
y	1.00		29/09/2020	Total Play
n	14399.00			Total Play
y	18.00		30/09/2020	Unity Bank
y	42.00		05/10/2020	EDF

Kimpton Parish Council

Bank Reconciliation		Unity Trust A/C	Barclays A/C	CCLA
	01/04/2020	39,191.15	421.70	45,000.00
Opening cashbook balance				
Receipts		87,784.76	2,000.00	0.00
Payments		41,113.88	1,611.88	0.00
Closing cashbook balance		85,862.03	809.82	45,000.00
Uncleared				
Receipts		0.00	0.00	0.00
Payments		14,565.30	0.00	0.00
Closing Bank Balance		100,427.33	809.82	45,000.00
Per bank	21/10/2020	100,427.33	809.82	45,000.00
Difference		0.00	0.00	0.00

84,612.85
89,784.76
42,725.76
131,671.85

146,237.15

	A	B	C	D	E	F	G	H
1		Kimpton Parish Council						
2								
3		Receipts and Payments Account						
4			BUDGET		2020-2021	2019 -2020		
5			2020-2021	sub-headings for actuals	Actuals	Actuals	Comments	Working Parties
6		RECEIPTS						
7	1	Precept	75,800.00		75,800.00	74,000.00		Finance
8	2	Council Support Grant	1,762.00		1,761.78	1,660.92		Finance
9	3	Interest	300.00		78.66	331.42		Finance
10	4	Allotment Rents	1,850.00		2,545.38	1,714.40		Allotment
11	5	Sports Income	1,205.00		0.00	1,205.00		Sport Clubs
12	6	Christmas Market	-		0.00	4,964.88		Christmas Market
13	7	Peters Green Loan repayment	1,200.00		1,400.00	2,400.00		KPC
14	8	Grant Income	-		0.00	1,500.00		KPC
15	9	Other Income			1,200.00	2,221.35		KPC
16	9a	HAPTC	1,200.00	1200.00				KPC
17	9b	History Group	100.00	0.00				KPC
18	9c	Scout Electricity	100.00	0.00				KPC
19	9d	s106 money	8,000.00	0.00				KPC
20	9e	Other Income		0.00				KPC
21	10	VAT reimbursed			4,998.94	8,324.07		KPC
22	11	Bank Transfers						
23		Total Receipts	91,517.00		87,784.76	98,322.04		
24								
25		PAYMENTS						
26	1010	Allotment site rental, maintenance, water	7,300.00		1,045.38	1,927.86	New fence £5,000	Allotments
27	1020	Playground inspections and maintenance	2,040.00		581.00	842.00		Public Spaces
28	1030	Recreational grounds, open spaces, village greens	18,000.00		2,343.09	15,614.57	Trees, furniture, grounds maint. additional £3,000 pavements	Public Spaces
29	1030a	Grass cutting		0.00				Public Spaces
30	1030b	Litter picking		1620.00				Public Spaces
31	1030c	Litter and dog bin servicing		0.00				Public Spaces
32	1040	Playground projects	8,000.00		0.00	-	Use s106 money for table tennis table	Public Spaces
33	1050	Memorial Hall PWLB loan repayments	7,500.00		3,742.18	7,484.36		KPC
34	1060	Parish Buildings	1,000.00		0.00	730.57	Rec Ground pavilion	KPC
35	1070	Community Projects	4,500.00		140.00	5,018.40	War memorial, KBWP plus £2,500 social housing	KPC
36	1075	Christmas Market	-		0.00	3,502.61		Christmas Market
37	1080	Rights of Way	1,000.00		0.00	381.65	Use P3 money	Rights of Way
38	1090	Grants to community groups	4,600.00		12,300.00	2,674.50	Parish mag, Horse Show, British Legion, £2,000 School, £2,000 Pre school	KPC
39	1090a	Kimpton Autumn Show		0.00				
40	1090b	Kimpton School						
41	1090c	Kimpton Parish Magazine						
42	1090d	Kimpton Pre-School						
43	1110	Salaries, N/I, tax, pension	25,500.00		12,886.96	24,685.70		Staffing
44	1130	KPC consumerables	500.00		131.53	158.90	Stationary, office supplies	KPC
45	1140	Office Supplies	1,800.00		673.42	1,833.90	Photocopier, IT, Broadband	KPC
46	1150	Parish Room	1,200.00		252.00	835.73	Rent, rates, electricity	KPC
47	1160	Meeting room hire	350.00		20.00	210.00		KPC
48	1170	Travel & Training - Clerk and Cllr	120.00		30.00	120.00		KPC
49	1180	Insurance, audit int/ext, subscriptions, GDPR	3,570.00		3,027.02	3,619.15	Insurance, audit, ICO, DPO, HAPTC, SLCC	KPC
50	1190	Bank charges	100.00		36.03	90.00	Bank transfers recorded under this budget code	Finance
51	1195	Highways	5,000.00		0.00		Consultancy + project costs	Highways
52	1200	VAT incurred			3,298.85	4,998.94		KPC
53		Total Payments	92,080.00		40,507.46	74,728.84		
54								
55		Net receipts / (payments)	(563.00)		47,277.30	23,593.20		
56								
57								
58		GENERAL FUND						
59		Opening Balance			84,612.85	61,019.65		
60		Add Total Receipts			87,784.76	98,322.04		
61		Deduct Total Payments			40,507.46	74,728.84		
62		General Fund Balance			131,890.15	84,612.85		
63								
64		BANK						
65		Unity Trust Account			100,427.33	39,191.15		
66		Barclays Account			809.82	421.70		
67		CCLA			45,000.00	45,000.00		
68		Total bank			146,237.15	84,612.85		
69								
70		Represented by:						
71		General Fund			131,890.15			
72		Uncleared			14347.00			