

## Internal Audit 2020-21

### A. Proper Bookkeeping.

The current, reserve and all the prepared account summaries are correct and show a complete record of the business for the last year.

### B. Financial Regulations.

As far as I can see all the financial regulations have been met. All payments have been approved and reported in the minutes and the S 132 payments separately categorized.

### C. Risk Management Procedures.

The risk assessment was updated on the 8<sup>th</sup> Sept 20

### D. Budgetary Controls and Annual Precept.

The budget was checked and agreed unanimously and minuted 12<sup>th</sup> Jan 21

### E. Income controls.

All income is fully accounted and recorded and security controls seem perfectly adequate.

### F. Petty Cash procedures.

There were no petty cash items.

### G. Payroll controls.

The clerk was paid under the guidelines from HMRC.

### H. Asset Controls

The assets were discussed at the meeting on 8<sup>th</sup> Sept 20

### I. Bank Reconciliation.

All financial transactions have been checked, monitored and reported. The Council is fully informed of the finances of each account at most meetings.

### J. Year end accounts.

The accounts have all been prepared in the correct way and agree with balances on the statements.

### Notes.

The Parish Council has had to struggle with Covid restrictions, members without internet access, and zoom meetings for much of the year which has made conducting usual business difficult.

Simon Herbert, Internal Auditor, 8th June 2021

# BELSTONE PARISH ACCOUNTS 2020/21

## Summary of Receipts and Payments – Year ending 31.3.2021

Combined Current and Business Reserve Account transactions

Balances as at 31.3.2020: £2,921.22 (Current Acc:£1,279.08 & BR Acc £1,642.14 )

### Financial year 2020/21

#### Receipts 2020/21

Precept (Nil Council Tax Support Grant) 2,308.00

Agency Services and Concurrent nil

Functions Management nil

Loans/Capital Receipts (TAP grant refunds) nil

Other Receipts (interest) 0.63

VAT Refund (Not received within financial year) nil

**Total Receipts** 2,308.63

#### Payments 2020/21

General Administration \* 2,020.02

Agency Services nil

Loans and Capital Spending 133.33

S137 payments 50.00

VAT (claimed) 27.62

**Total Payments** 2,230.97

Bank balances brought forward 1<sup>st</sup> April 2020 2,921.22

Petty Cash 0

Add total receipts 2,308.63

**Interim Total** **5,229.85**

Less total payments 2,230.97

**Balance carried forward at 31<sup>st</sup> March 2021** **2,998.88**

**This cumulative balance is made up of:**

Current Account balance 1,356.11

Business Reserve Account balance 1,642.77

**Total Balance as at 31<sup>st</sup> March 2021** **2,998.88**

( An increase of £77.65 over 2019/20)

Signed M V J Ash Chairman Date 15-06-21

Signed [Signature] Responsible Finance Officer

Date 15<sup>th</sup> June 2021

Signed [Signature] Internal Auditor Date 8 June 21

\* Includes payments/in year commitments.

## CURRENT ACCOUNT in Statement Order 2020/21

Statement Date	Cheque no./ Bacs/DD	Recipient/ Source	Payment in	Payment out	Balance £
					<b>1,279.08</b>
30.4.20	Bacs	WDBC precept (1 <sup>st</sup> instalment)	1,154.00		2,433.08
29.5.20	DD	South Hams Payroll		120.00	2,313.08
	cheque no. 519	DALC subscription		63.63	2,249.45
	DD	Information Commissioner's Office		35.00	2,214.45
30.6.20	cheque no. 521	Community First Insurance		189.82	2,024.63
28.8.20	cheque no. 522	Auditor's honorarium & admin expenses		75.00	1,949.63
30.9.20	Bacs	WDBC precept (2 <sup>nd</sup> instalment)	1,154.00		3,103.63
30.10.20	cheque no. 523	Clerk's salary (1 <sup>st</sup> instalment)		522.20	2,581.43
	cheque no. 524	HMRC PAYE (tax payment for clerk)		130.40	2,451.03
30.12.20	cheque no. 525	S137 grant to ODCTG		25.00	2,426.03
29.1.21	cheque no. 526	Admin expenses		73.99	2,352.04
	cheque no. 527	S137 grant Citizen's Advice Bureau		25.00	2,327.04
	cheque no. 528	Car park notice board and locks (J. Moppett)		133.33	2,193.71

	cheque no. 529	Website audit (Moorsites)	120.00	2,073.71
30.3.21	cheque no. 530	Village hall rent	40.00	2,033.71
	cheque no. 531	Village hall website	25.00	2,008.71
<b>2020/21 commitments - payments not yet showing in the bank statement</b>				
25.3.21	cheque no. 532	Clerk's salary (2 <sup>nd</sup> instalment)	522.00	1,486.71
	cheque no. 533	HMRC PAYE (tax payment for clerk)	130.60	1,356.11
		<b>Total receipts</b>	<b><u>2,308.00</u></b>	
		<b>Total payments</b>	<b><u>2,230.97</u></b>	
		<b>Balance</b>		<b><u>1,356.11</u></b>

Cheque no. 520 void

Internal Auditor: 

Date: 8 June 21

Responsible Financial Officer: 

Date: 15<sup>th</sup> June 2021

Chairman of Belstone Parish Council: M W S Aylmer Date: 15-06-21



# BELSTONE PARISH COUNCIL

## PAYMENTS MADE DURING 2020/21 FINANCIAL YEAR

Payee	Total Payment £	<i>of which</i> VAT
WDBC payroll - DD	120.00 ✓	20.00 ✓
DALC subscription	63.63 ✓	7.62 ✓
Information Commissioner's Office – data protection - DD	35.00 ✓	0
Community First public liability insurance	189.82 ✓	0 Insurance premium tax only
Clerk - admin expenses	55.00 ✓	0
Internal auditor's honorarium	20.00 ✓	0
Clerk' salary 1 <sup>st</sup> instalment	522.20 ✓	0
HMRC tax	130.40 ✓	0
S137 grant - ODCTG	25.00 ✓	0
Clerk - admin expenses	73.99 ✓	0
S137 grant – Citizen's Advice Bureau	25.00 ✓	0
Notice board and locks	133.33 ✓	0
Website audit	120.00 ✓	0
Clerk's salary 2 <sup>nd</sup> instalment	522.20 00	0
HMRC tax	130.40 60	0
Village hall rent	40.00 ✓	0
Village hall website contribution	25.00 ✓	0
<b>Total</b>	<b>2,230.97 ✓</b>	<b>27.62 ✓</b>

*[Signature]*