

# Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2021
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.



## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide*\* which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide*\*.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021**.

| Completion checklist – 'No' answers mean you may not have met requirements |  | Yes | No |
|--|--|-----|----|
| All sections   | Have all highlighted boxes have been completed?  | ✓   |    |
|  | Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?                | ✓   |    |
| Internal Audit Report  | Have all highlighted boxes been completed by the internal auditor and explanations provided?   | ✓   |    |
| Section 1  | For any statement to which the response is 'no', has an explanation been published?  | ✓   |    |
| Section 2  | Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?   | ✓   |    |
|  | Has an explanation of significant variations from last year to this year been published?   | ✓   |    |
|  | Has the bank reconciliation as at <b>31 March 2021</b> been reconciled to Box 8?   | ✓   |    |
|  | Has an explanation of any difference between Box 7 and Box 8 been provided?  | ✓   |    |
| Sections 1 and 2   | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested. | N/A |    |

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Killamarsh 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 2021, 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:

28/06/2021

and recorded as minute reference:

2021/025 (Item 8.2)

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

Chairman

A. J. [Signature]

Clerk

S. [Signature]

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## Section 2 – Accounting Statements 2020/21 for

Killamarsh Parish Council

|   | Year ending        |                    | Notes and guidance   |
|---|--------------------|--------------------|--|
|   | 31 March 2020<br>£ | 31 March 2021<br>£ |  |
| 2019/20 Figures Restated  |                    |                    | <i>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.</i>   |
| 1. Balances brought forward   | 110,946            | 111,683            | <i>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.</i>  |
| 2. (+) Precept or Rates and Levies  | 496,652            | 496,305            | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>   |
| 3. (+) Total other receipts   | 364,591            | 145,874            | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>   |
| 4. (-) Staff costs  | 401,917            | 283,931            | <i>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.</i> |
| 5. (-) Loan interest/capital repayments   | 16,966             | 2,403              | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>  |
| 6. (-) All other payments   | 441,623            | 137,481            | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>  |
| 7. (=) Balances carried forward   | 111,683            | 330,047            | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>   |
| 8. Total value of cash and short term investments                                   | 133,404            | 283,845            | <i>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.</i>   |
| 9. Total fixed assets plus long term investments and assets                         | 4,115,569          | 4,090,292          | <i>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.</i>  |
| 10. Total borrowings  | 2,260              | 0                  | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>  |
| 11. (For Local Councils Only) Disclosure note re Trust funds (including charitable) | Yes                | No                 | <i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>   |
|   |                    | ✓                  | <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>  |

I certify that for the year ended 31 March 2021 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 REQUIRED



Date

25/05/2021

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

28/06/2021

as recorded in minute reference:

2021/025 (R) (Item 8.2)

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





## Explanation to the External Auditor

### Annual Governance Statement Assertions – Financial Year Ending 31 March 2021

The Council reviewed the annual governance statement at the meeting held on the 28<sup>th</sup> June 2021 and answered 'No' to the assertion in box 2 due to the negative responses received in the internal audit report that relate to internal control objectives B, D, F, G, M and N. A copy of the internal audit report is enclosed. This document sets out the position of the council to describe how the weaknesses identified will be addressed.

- **Internal Control Objective B**

The council had adopted an internal control policy, which requires internal control checks to be carried out by councillors at least once every six months. In addition to this, the council has adopted an anti-fraud and corruption policy as referenced in the internal audit report and the council has made efforts to improve the internal control systems for example introducing and implementing an electronic purchase ordering system.

The council is reviewing its Financial Regulations to ensure they are fit for purpose and to reflect the current financial practices of the council. A recruitment process is underway to appoint a Responsible Financial Officer to manage the financial affairs of the council and to ensure compliance with the Financial Regulations and internal control systems.

The parish council has transferred the management of the Sports Centre to North East Derbyshire District Council which includes the transfer and management of sports centre staff and services. This has transferred the unsustainable cost of the leisure services to district council who manage and run other leisure's centre within the district. The parish council will continue to make subsidy payments to NEDDC over a three year period after which point the council would be in a position to reduce the precept.

A review of the allotments management is in progress and a new system has been developed to assist with reconciling unpaid allotment rents and sending reminder invoices.

- **Internal Control Objective D**

The council had made an improvement to prepare a detailed financial budget for the 2021/22 financial year which included a three year forecast. The inconsistent reporting to council of financial monitoring reports for the 2020/21 financial year was due to significant staffing issues the council had with previous administration that resulted in the temporary appointment of another Locum Clerk and an RFO. The council and the temporary RFO are aware that explanations should be provided and recorded in council minutes to support the changes in material variances reported on budget monitoring reports and efforts will be made to implement this in the 2021/22 financial year.



- **Internal Control Objective F**

The council will be reviewing the petty cash floats and will confirm the amounts in the revised Financial Regulations that are under review. As a minimum the council will operate with one float for the office and any additional temporary floats required by a committee will need to be requested from the RFO with at least one weeks' notice.

Additional internal controls to be introduced into the Financial Regulations will:

- 1) Require payments to maintain the petty cash float to be shown separately on the schedule of payments presented to the Finance committee.
- 2) Stipulate that no reimbursements shall be made from the petty cash float without an appropriate voucher to justify the payment.

- **Internal Control Objective G**

The council has appointed a new committee 'Health, Safety and Wellbeing' committee which has delegated authority to oversee staffing matters including employee contracts and pay awards. The council no longer has 15 paid members of staff as the majority have been transferred to North East Derbyshire District Council via TUPE. The council now has 5 or less staff that are employed with the parish council. The committee in conjunction with the RFO shall commence a review of the remaining employee contracts and pay scales to verify that the correct pay is processed by payroll.

- **Internal Control Objective M**

The correct dates have been set by the RFO for the exercise of public rights for the financial year ending 2020/21 and the dates are recorded in the full council minutes dated 28<sup>th</sup> June 2021. The council is due to commission a new website which will be easier to navigate and access financial information.

- **Internal Control Objective N**

The contributing factors and extraordinary circumstances which led to the belated publication of the AGAR are adequately explained within the internal audit report. These circumstances are not likely to arise again and efforts will be made by Officers and the Council to ensure that the publication requirements are met for the 2020/21 AGAR.



## ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2021

Killamarsh Parish Council

### SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

|    |                                  | <u>Last Year £</u> | <u>This Year £</u> | <u>General Notes for Guidance</u>   |
|----|----------------------------------|--------------------|--------------------|---|
|    | <b>RESTATED</b>                  |                    |                    |   |
| 1  | Balances brought forward         | 110,946            | 111,683            | Total balances & reserves at the beginning of the year as recorded in the Financial Records   |
| 2  | Annual Precept                   | 496,652            | 496,305            | Total amount of Precept income received in the year   |
| 3  | Total other receipts             | 364,591            | 145,874            | Total income or receipts as recorded in the cashbook minus the Precept  |
| 4  | Staff costs                      | 401,917            | 283,931            | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses |
| 5  | Loan interest/Capital repayments | 16,966             | 2,403              | Total expenditure or payments of capital and interest made during the year on borrowings  |
| 6  | Total other payments             | 441,623            | 137,481            | Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)                               |
| 7  | Balances carried forward         | 111,683            | 330,047            | Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]  |
| 8  | Total Cash & Investments         | 133,404            | 283,845            | The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March   |
| 9  | Total Fixed Assets               | 4,115,569          | 4,090,292          | The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register  |
| 10 | Total Borrowings                 | 2,260              | 0                  | The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)  |

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 2;
- \* Bank Reconciliation as at 31 March



## Working details for ANNUAL RETURN - Year ended 31 March 2021

|   | <u>Last Year £</u> | <u>This Year £</u> | <u>Code and Centre</u>  |     | <u>Code Description</u>   |
|---|--------------------|--------------------|---|-----|---------------------------|
| 1 | 87,278             | 83,909             | 310   | 0   | GENERAL FUND              |
| 1 | 9,088              | 5,948              | 312   | 0   | EMR BIRCHLANDS PLAY AREA  |
| 1 | 5,154              | 0                  | 314   | 0   | EMR PWLB LOAN CAPITAL     |
| 1 | 9,427              | 19,527             | 315   | 0   | ROLLING CAPITAL FUND      |
| 1 | 0                  | 2,300              | 317   | 0   | EMR VEHICLE LEASING       |
| 1 | <b>110,946</b>     | <b>111,683</b>     | Total balances & reserves at the beginning of the year as recorded in the Financial Records |     |                           |
| 2 | 496,652            | 496,305            | 1176  | 901 | PRECEPT                   |
| 2 | <b>496,652</b>     | <b>496,305</b>     | Total amount of Precept income received in the year   |     |                           |
| 3 | 1,100              | 250                | 1001  | 101 | RENT RECEIVED             |
| 3 | 200                | 200                | 1001  | 301 | RENT RECEIVED             |
| 3 | 200                | 200                | 1001  | 302 | RENT RECEIVED             |
| 3 | 15,715             | 448                | 1002  | 212 | HIRE INCOME               |
| 3 | 18,040             | 2,265              | 1004  | 201 | SQUASH COURTS             |
| 3 | 204                | 0                  | 1008  | 201 | SAUNA                     |
| 3 | 38,368             | 3,234              | 1010  | 201 | ROOM HIRE INCOME          |
| 3 | 11,312             | 1,405              | 1020  | 201 | SMALL HALL - GENERAL      |
| 3 | 96,090             | 13,778             | 1025  | 201 | CAMPUS GYM                |
| 3 | 4,956              | 134                | 1027  | 202 | VENDING INCOME            |
| 3 | 20,126             | 6,329              | 1030  | 203 | ASTROTURF HIRE            |
| 3 | 19,332             | 700                | 1031  | 201 | GYMNASTICS INCOME         |
| 3 | 69,555             | 0                  | 1040  | 212 | BAR INCOME                |
| 3 | 23,078             | -667               | 1045  | 212 | CATERING INCOME           |
| 3 | 532                | 3                  | 1048  | 201 | EQUIPMENT HIRE            |
| 3 | 13,988             | 10,604             | 1054  | 201 | CHILD ZONE                |
| 3 | 2,300              | 0                  | 1125  | 902 | INSURANCE CLAIMS RECEIVED |
| 3 | 495                | 495                | 1126  | 902 | DCC RIGHTS OF WAY INCOME  |
| 3 | 19                 | 0                  | 1160  | 321 | WAYLEAVES AND EASEMENTS   |
| 3 | 11,402             | 11,402             | 1172  | 901 | PRECEPT SUPPORT GRANT     |
| 3 | -141               | 227                | 1180  | 201 | MISC INCOME               |
| 3 | 76                 | 0                  | 1180  | 203 | MISC INCOME               |
| 3 | 13,928             | 0                  | 1183  | 109 | CAPITAL GRANTS RECEIVED   |
| 3 | 1,370              | 23,350             | 1186  | 201 | HMRC JRS GRANT            |
| 3 | 180                | 6,379              | 1186  | 204 | HMRC JRS GRANT            |
| 3 | 931                | 24,921             | 1186  | 205 | HMRC JRS GRANT            |
| 3 | 1,235              | 18,468             | 1186  | 212 | HMRC JRS GRANT            |
| 3 | 0                  | 21,750             | 1187  | 201 | NEDDC LRSG Covid 19 Grant |
| 3 | <b>364,591</b>     | <b>145,874</b>     | Total income or receipts as recorded in the cashbook minus the Precept                      |     |                           |
| 4 | 101,024            | 80,052             | 4000  | 201 | SALARIES & WAGES - BASIC  |
| 4 | 19,108             | 13,473             | 4000  | 204 | SALARIES & WAGES - BASIC  |
| 4 | 47,452             | 39,331             | 4000  | 205 | SALARIES & WAGES - BASIC  |
| 4 | 50,625             | 29,725             | 4000  | 212 | SALARIES & WAGES - BASIC  |
| 4 | 96,074             | 57,525             | 4000  | 901 | SALARIES & WAGES - BASIC  |
| 4 | 19,363             | 14,727             | 4000  | 902 | SALARIES & WAGES - BASIC  |

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## Working details for ANNUAL RETURN - Year ended 31 March 2021

|   | <u>Last Year £</u>                      | <u>This Year £</u> | <u>Code and Centre</u> |   | <u>Code Description</u>        |
|---|---|--------------------|------------------------|---|--------------------------------|
| 4 | 7,561                                   | 5,751              | 4003                   | 201   | SALARIES & WAGES - NIC         |
| 4 | 213                                     | 179                | 4003                   | 204   | SALARIES & WAGES - NIC         |
| 4 | 915                                     | 356                | 4003                   | 205   | SALARIES & WAGES - NIC         |
| 4 | 2,939                                   | 2,416              | 4003                   | 212   | SALARIES & WAGES - NIC         |
| 4 | 5,439                                   | 5,101              | 4003                   | 901   | SALARIES & WAGES - NIC         |
| 4 | 179                                     | 840                | 4003                   | 902   | SALARIES & WAGES - NIC         |
| 4 | 18,337                                  | 13,900             | 4004                   | 201   | SALARIES & WAGES - S/ANN       |
| 4 | 2,022                                   | 1,444              | 4004                   | 204   | SALARIES & WAGES - S/ANN       |
| 4 | 8,686                                   | 5,715              | 4004                   | 205   | SALARIES & WAGES - S/ANN       |
| 4 | 9,175                                   | 3,033              | 4004                   | 212   | SALARIES & WAGES - S/ANN       |
| 4 | 12,020                                  | 7,437              | 4004                   | 901   | SALARIES & WAGES - S/ANN       |
| 4 | 0                                       | 2,130              | 4004                   | 902   | SALARIES & WAGES - S/ANN       |
| 4 | 783                                     | 797                | 4006                   | 101   | PENSION ADDED YEARS            |
| 4 | <b>Staff costs</b>                      | <b>401,917</b>     | <b>283,931</b>         | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses |                                |
| 5 | 865                                     | 143                | 4054                   | 109   | LOAN INTEREST PWLB             |
| 5 | 16,101                                  | 2,260              | 4055                   | 109   | LOAN CAPITAL REPAID            |
| 5 | <b>Loan interest/Capital repayments</b> | <b>16,966</b>      | <b>2,403</b>           | Total expenditure or payments of capital and interest made during the year on borrowings  |                                |
| 6 | 26,530                                  | 82                 | 3101                   | 212   | PURCHASES - WET STOCK          |
| 6 | 0                                       | 1,742              | 3102                   | 212   | PURCHASES - DRY STOCK          |
| 6 | 2,545                                   | 0                  | 3103                   | 202   | PURCHASES FOR RESALE           |
| 6 | 9,047                                   | 0                  | 3120                   | 212   | Catering purchases food& drink |
| 6 | 1,148                                   | 0                  | 3125                   | 212   | Catering - non food            |
| 6 | 238                                     | 0                  | 3200                   | 202   | CLOSING STOCK                  |
| 6 | 174                                     | 0                  | 3200                   | 212   | CLOSING STOCK                  |
| 6 | 14,208                                  | 2,823              | 4005                   | 201   | COACHES/INSTRUCTORS            |
| 6 | 14,997                                  | 1,452              | 4007                   | 201   | COACHES - GYMNASTICS           |
| 6 | 1,272                                   | 759                | 4008                   | 901   | STAFF TRAINING & MISC          |
| 6 | -366                                    | 0                  | 4009                   | 205   | TRAVEL                         |
| 6 | 480                                     | 301                | 4009                   | 901   | TRAVEL                         |
| 6 | 115,920                                 | -93,703            | 4011                   | 201   | RATES                          |
| 6 | 4,327                                   | 1,081              | 4012                   | 201   | WATER RATES                    |
| 6 | 88                                      | 68                 | 4012                   | 331   | WATER RATES                    |
| 6 | 1                                       | -2                 | 4013                   | 102   | RENT                           |
| 6 | 89                                      | 89                 | 4013                   | 321   | RENT                           |
| 6 | 35                                      | 38                 | 4013                   | 401   | RENT                           |
| 6 | 31,223                                  | 23,893             | 4014                   | 201   | ELECTRICITY                    |
| 6 | 397                                     | 350                | 4014                   | 332   | ELECTRICITY                    |
| 6 | 626                                     | 608                | 4014                   | 402   | ELECTRICITY                    |
| 6 | 15,560                                  | 11,438             | 4015                   | 201   | GAS                            |
| 6 | 3,778                                   | 2,402              | 4016                   | 201   | JANITORIAL                     |
| 6 | 3,962                                   | 4,011              | 4018                   | 201   | REFUSE DISPOSAL                |
| 6 | 522                                     | 0                  | 4018                   | 331   | REFUSE DISPOSAL                |

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## Working details for ANNUAL RETURN - Year ended 31 March 2021

|   | <u>Last Year £</u> | <u>This Year £</u> | <u>Code and Centre</u> |     | <u>Code Description</u>  |
|---|--------------------|--------------------|------------------------|-----|--------------------------|
| 6 | 3,904              | 3,733              | 4019                   | 321 | Dog Bin Emptying etc     |
| 6 | 922                | 513                | 4020                   | 901 | MISCELLANEOUS EXPENSES   |
| 6 | 2,902              | 2,870              | 4021                   | 201 | TELEPHONE & FAX          |
| 6 | 591                | 0                  | 4022                   | 901 | POSTAGE                  |
| 6 | 2,375              | 1,997              | 4023                   | 901 | STATIONERY/PRINTING      |
| 6 | 1,603              | 1,319              | 4024                   | 901 | SUBSCRIPTIONS/BOOKS      |
| 6 | 13,929             | 15,905             | 4025                   | 901 | INSURANCE                |
| 6 | 51                 | 0                  | 4027                   | 901 | OFFICE EQUIPMENT         |
| 6 | 8,528              | 0                  | 4028                   | 901 | ELECTION COSTS           |
| 6 | 289                | 142                | 4030                   | 901 | RECRUITMENT ADVTG        |
| 6 | 1,178              | 12                 | 4032                   | 201 | PUBLICITY                |
| 6 | 511                | 1                  | 4032                   | 212 | PUBLICITY                |
| 6 | 1,174              | 410                | 4035                   | 201 | SECURITY COSTS           |
| 6 | 16,475             | 18,527             | 4036                   | 201 | PROPERTY MAINTCE         |
| 6 | 12,268             | 1,283              | 4036                   | 901 | PROPERTY MAINTCE         |
| 6 | 10,266             | 7,850              | 4037                   | 321 | GROUNDS MAINTENANCE      |
| 6 | 12,965             | 12,974             | 4038                   | 201 | MAINTENANCE CTRCTS       |
| 6 | 335                | 191                | 4038                   | 332 | MAINTENANCE CTRCTS       |
| 6 | 2,811              | 308                | 4040                   | 201 | EQUIPMENT & SMALL TOOLS  |
| 6 | 0                  | 5                  | 4040                   | 202 | EQUIPMENT & SMALL TOOLS  |
| 6 | 922                | 0                  | 4040                   | 212 | EQUIPMENT & SMALL TOOLS  |
| 6 | 1,238              | 1,288              | 4040                   | 902 | EQUIPMENT & SMALL TOOLS  |
| 6 | 2,405              | 130                | 4041                   | 202 | EQUIPMENT HIRE           |
| 6 | 780                | 0                  | 4042                   | 202 | EQUIPMENT MAINTCE        |
| 6 | 5,963              | 1,571              | 4042                   | 203 | EQUIPMENT MAINTCE        |
| 6 | 0                  | 3,977              | 4043                   | 902 | VEHICLE LEASING          |
| 6 | 2,999              | 1,949              | 4044                   | 902 | VEHICLE FUEL,OIL & MAINT |
| 6 | 11,924             | 16,089             | 4046                   | 901 | IT SOFTWARE & SUPPORT    |
| 6 | 825                | 316                | 4047                   | 201 | PROTECTIVE CLOTHING      |
| 6 | 0                  | 55                 | 4051                   | 201 | BANK CHARGES             |
| 6 | 1,339              | 233                | 4051                   | 901 | BANK CHARGES             |
| 6 | 3,327              | 906                | 4052                   | 201 | DIRECT DEBIT CHARGES     |
| 6 | 2,498              | 1,307              | 4053                   | 201 | CARDNET CHARGES          |
| 6 | 2,521              | 1,850              | 4056                   | 101 | LEGAL FEES               |
| 6 | 0                  | 1,820              | 4056                   | 901 | LEGAL FEES               |
| 6 | 1,600              | 1,380              | 4057                   | 901 | AUDIT FEES - EXTERNAL    |
| 6 | 1,795              | 605                | 4058                   | 901 | AUDIT FEES - INTERNAL    |
| 6 | 6,641              | 9,282              | 4059                   | 901 | ACCOUNTANCY FEES         |
| 6 | 0                  | 4,270              | 4060                   | 201 | ARCH/SURVEYORS ETC       |
| 6 | 980                | 0                  | 4061                   | 212 | STOCKTAKING FEES         |
| 6 | 0                  | 25,882             | 4062                   | 201 | OTHER PROFESSIONAL FEES  |
| 6 | 6,692              | 3,848              | 4063                   | 101 | HR/Personnel/ H&S        |
| 6 | 670                | 0                  | 4072                   | 212 | ENTERTAINERS             |
| 6 | 0                  | 17,307             | 4100                   | 212 | REDUNDANCY PAYMENTS      |
| 6 | 0                  | 4,700              | 4100                   | 901 | REDUNDANCY PAYMENTS      |
| 6 | 4,146              | 3,855              | 4115                   | 201 | LICENCES                 |

Continued over page



## Working details for ANNUAL RETURN - Year ended 31 March 2021

|    | <u>Last Year £</u>                  | <u>This Year £</u> | <u>Code and Centre</u> |   | <u>Code Description</u>        |                              |
|----|-------------------------------------|--------------------|------------------------|---|--------------------------------|------------------------------|
| 6  | 370                                 | 528                | 4115                   | 212   | LICENCES                       |                              |
| 6  | 4,845                               | 0                  | 4702                   | 501   | COMMUNITY BUS                  |                              |
| 6  | 7,388                               | 4,391              | 4706                   | 106   | KILLAMARSH IN COLOUR           |                              |
| 6  | 115                                 | 1,400              | 4711                   | 107   | GRANTS - S137 GENERAL          |                              |
| 6  | 3,140                               | 0                  | 4903                   | 109   | CAP-BIRCHLANDS PLAY AREA PATH  |                              |
| 6  | 0                                   | 3,071              | 4906                   | 109   | CAP - BIRCHLANDS COMM PARK FUR |                              |
| 6  | 4,093                               | 0                  | 4911                   | 109   | CAP Boiler Upgrade             |                              |
| 6  | 1,082                               | 0                  | 4917                   | 109   | CAP Fire Safety Work           |                              |
| 6  | 6,705                               | 0                  | 4937                   | 109   | CAP AIR-CONDITIONING UPPER GYM |                              |
| 6  | 1,950                               | 0                  | 4938                   | 109   | CAP-CAR PARK RESURFACING       |                              |
| 6  | 1,873                               | 0                  | 4965                   | 109   | CAP-SECURITY LIGHTING          |                              |
| 6  | 10,925                              | 0                  | 4969                   | 109   | CAP-LIGHTING UPGRADE L/CENTRE  |                              |
| 6  | <b>Total other payments</b>         | <b>441,623</b>     | <b>137,481</b>         | Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5) |                                |                              |
| 7  | <b>Balances carried forwrd</b>      | <b>111,683</b>     | <b>330,047</b>         | Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]  |                                |                              |
| 8  |                                     | 130,754            | 282,771                | 200   | 0                              | BANK CURRENT AC              |
| 8  |                                     | 1,000              | 0                      | 220   | 0                              | PETTY CASH PARISH OFFICE     |
| 8  |                                     | 1,450              | 400                    | 231   | 0                              | CASH FLOAT - PARISH          |
| 8  |                                     | 200                | 500                    | 233   | 0                              | CASH FLOAT - BAR             |
| 8  |                                     | 0                  | 100                    | 234   | 0                              | PARISH OFFICE EMERGENCY CASH |
| 8  |                                     | 0                  | 73                     | 235   | 0                              | GENERAL OFFICE PETTY CASH    |
| 8  | <b>Total Cash &amp; Investments</b> | <b>133,404</b>     | <b>283,845</b>         | The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March   |                                |                              |
| 9  |                                     | 4,115,569          | 4,090,292              | 9   | 0                              | Total Fixed Assets           |
| 9  | <b>Total Fixed Assets</b>           | <b>4,115,569</b>   | <b>4,090,292</b>       | The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register                                    |                                |                              |
| 10 |                                     | 2,260              | 0                      | 10  | 0                              | Total Borrowings             |
| 10 | <b>Total Borrowings</b>             | <b>2,260</b>       | <b>0</b>               | The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)  |                                |                              |



## Balance Sheet as at 31st March 2021

31st March 2020

31st March 2021

| Net Value      | Fixed Assets   | Cost of Asset | Depreciation   | Net Value      |
|----------------|--|---------------|----------------|----------------|
| 0              |  | 0             | 0              | 0              |
|                | <b>Current Assets</b>                                  |               |                |                |
| 6,206          | SUNDRY DEBTORS   | 0             |                |                |
| 13,813         | PREPAYMENTS  | 14,120        |                |                |
| 0              | OTHER DEBTORS  | 7,689         |                |                |
| 3,127          | STOCK - BAR  | 1,678         |                |                |
| 375            | STOCK - CATERING 31st MARCH                            | 0             |                |                |
| 1,367          | INSTRUCTOR ADVANCES                                    | 1,367         |                |                |
| 130,754        | BANK CURRENT AC  | 282,771       |                |                |
| 1,000          | PETTY CASH PARISH OFFICE                               | 0             |                |                |
| 1,450          | CASH FLOAT - PARISH                                    | 400           |                |                |
| 200            | CASH FLOAT - BAR                                       | 500           |                |                |
| 0              | PARISH OFFICE EMERGENCY CASH                           | 100           |                |                |
| 0              | GENERAL OFFICE PETTY CASH                              | 73            |                |                |
| 0              | TRADE CREDITORS  | 32,538        |                |                |
| 0              | VAT CONTROL  | 1,201         |                |                |
| 0              | NEDDC Salaries   | 0             |                |                |
| <b>158,291</b> |  |               | <b>342,438</b> |                |
|                | <b>158,291 Total Assets</b>                            |               |                | <b>342,438</b> |
|                | <b>Current Liabilities</b>                             |               |                |                |
| 19,708         | TRADE CREDITORS  | 0             |                |                |
| 4,806          | VAT CONTROL  | 0             |                |                |
| 1,330          | VISA CO-OP CREDIT CARD                                 | 0             |                |                |
| 20,216         | ACCRUED EXPENSES                                       | 8,374         |                |                |
| 0              | GYM MEMBERSHIP REFUNDS DUE                             | 2,992         |                |                |
| 0              | COMMUNITY SPEEDWATCH GROUP                             | 500           |                |                |
| 548            | INCOME IN ADVANCE                                      | 525           |                |                |
| <b>46,608</b>  |  |               | <b>12,391</b>  |                |
|                | <b>111,683 Total Assets Less Current Liabilities</b>   |               |                | <b>330,047</b> |
|                | <b>Long Term Liabilities</b>                           |               |                |                |
| 0              |  |               | 0              |                |
|                | <b>111,683 Total Assets Less Long Term Liabilities</b> |               |                | <b>330,047</b> |



25/05/2021

**Killamarsh Parish Council**

13:10

**Balance Sheet as at 31st March 2021**

**31st March 2020**

**31st March 2021**

**Represented By**

|                |                          |                |
|----------------|--------------------------|----------------|
| 83,909         | GENERAL FUND             | 176,200        |
| 5,948          | EMR BIRCHLANDS PLAY AREA | 2,876          |
| 19,527         | ROLLING CAPITAL FUND     | 83,664         |
| 2,300          | EMR VEHICLE LEASING      | 0              |
| 0              | EMR ENVIRONMENT          | 67,306         |
| <b>111,683</b> |                          | <b>330,047</b> |

The above statement represents fairly the financial position of the authority as at 31st March 2021 and reflects its Income and Expenditure during the year.

Signed :  
Chairman

\_\_\_\_\_ Date : \_\_\_\_\_

Signed :  
Responsible  
Financial  
Officer

\_\_\_\_\_ Date : \_\_\_\_\_

**Killamarsh Parish Council**

**Income and Expenditure Account for Year Ended 31st March 2021**

| 31st March 2020 |                                | 31st March 2021 |
|-----------------|--------------------------------|-----------------|
|                 | <b>Operating Income</b>        |                 |
| 1,100           | Corporate Management           | 250             |
| 13,928          | Capital & Projects             | 0               |
| 199,095         | Leisure Centre - Indoor        | 77,316          |
| 4,956           | Leisure Centre - Vending       | 134             |
| 20,202          | Leisure Centre - Outdoor       | 6,329           |
| 180             | Leisure Centre - Cleaning      | 6,379           |
| 931             | Leisure Centre - CSA Salaries  | 24,921          |
| 109,583         | Parish Suite - Bar & Catering  | 18,249          |
| 200             | Allotments - Belk Lane         | 200             |
| 200             | Allotments - Station Road      | 200             |
| 19              | Parks & Open Spaces            | 0               |
| 508,054         | Central Services               | 507,707         |
| 2,795           | Outside Services               | 495             |
| <b>861,243</b>  | <b>Total Income</b>            | <b>642,179</b>  |
|                 | <b>Running Costs</b>           |                 |
| 9,996           | Corporate Management           | 6,495           |
| 1               | Democratic Rep'n and Manag'nt  | (2)             |
| 7,388           | Killamarsh in Colour           | 4,391           |
| 115             | Grants & Donations (Incl S137) | 1,400           |
| 46,734          | Capital & Projects             | 5,474           |
| 379,196         | Leisure Centre - Indoor        | 124,791         |
| 5,968           | Leisure Centre - Vending       | 135             |
| 5,963           | Leisure Centre - Outdoor       | 1,571           |
| 21,342          | Leisure Centre - Cleaning      | 15,096          |
| 56,687          | Leisure Centre - CSA Salaries  | 45,402          |
| 103,091         | Parish Suite - Bar & Catering  | 54,833          |
| 14,259          | Parks & Open Spaces            | 11,672          |
| 610             | Cemetery                       | 68              |
| 732             | Churches & Churchyards         | 541             |
| 35              | Highways & Street Furniture    | 38              |
| 626             | CCTV                           | 608             |
| 4,845           | Community Bus                  | 0               |
| 179,140         | Central Services               | 126,391         |
| 23,779          | Outside Services               | 24,913          |
| <b>860,506</b>  | <b>Total Expenditure</b>       | <b>423,815</b>  |
|                 | <b>General Fund Analysis</b>   |                 |
| 87,278          | Opening Balance                | 83,909          |
| 861,243         | Plus : Income for Year         | 642,179         |
| 948,521         |                                | 726,087         |
| 860,506         | Less : Expenditure for Year    | 423,815         |
| 88,015          |                                | 302,272         |
| 4,106           | Transfers TO / FROM Reserves   | 126,072         |
| <b>83,909</b>   | <b>Closing Balance</b>         | <b>176,200</b>  |



**Killamarsh Parish Council**

**Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2021**

Explains the difference between boxes 7 & 8 on the Annual Return

| <u>Code</u> | <u>Description</u>                         | <u>Last Year £</u> | <u>This Year £</u> |
|-------------|--|--------------------|--------------------|
|             | <b>Total Reserves</b>                      | <b>111,683.36</b>  | <b>330,046.84</b>  |
| 102         | SUNDRY DEBTORS                             | 6,205.56           | 0.00               |
| 110         | PREPAYMENTS                                | 13,812.81          | 14,119.61          |
| 115         | OTHER DEBTORS                              | 0.00               | 7,688.58           |
| 120         | STOCK - BAR                                | 3,127.35           | 1,678.45           |
| 123         | STOCK - CATERING 31st MARCH                | 375.00             | 0.00               |
| 125         | INSTRUCTOR ADVANCES                        | 1,366.67           | 1,366.67           |
| 500         | TRADE CREDITORS                            | 0.00               | 32,538.00          |
| 505         | VAT CONTROL                                | 0.00               | 1,201.37           |
| 531         | NEDDC Salaries                             | 0.00               | 0.31               |
|             | <b>Less Total Debtors</b>                  | <b>24,887.39</b>   | <b>58,592.99</b>   |
| 500         | TRADE CREDITORS                            | 19,708.07          | 0.00               |
| 505         | VAT CONTROL                                | 4,805.92           | 0.00               |
| 507         | VISA CO-OP CREDIT CARD                     | 1,330.48           | 0.00               |
| 510         | ACCRUED EXPENSES                           | 20,215.73          | 8,374.08           |
| 518         | GYM MEMBERSHIP REFUNDS DUE                 | 0.00               | 2,991.64           |
| 535         | COMMUNITY SPEEDWATCH                       | 0.00               | 500.00             |
| 560         | INCOME IN ADVANCE                          | 547.84             | 525.00             |
|             | <b>Plus Total Creditors</b>                | <b>46,608.04</b>   | <b>12,390.72</b>   |
|             | <b>Equals Total Cash and Bank Accounts</b> | <b>133,404.01</b>  | <b>283,844.57</b>  |
| 200         | BANK CURRENT AC                            | 130,754.01         | 282,771.17         |
| 220         | PETTY CASH PARISH OFFICE                   | 1,000.00           | 0.00               |
| 231         | CASH FLOAT - PARISH                        | 1,450.00           | 400.00             |
| 233         | CASH FLOAT - BAR                           | 200.00             | 500.00             |
| 234         | PARISH OFFICE EMERGENCY                    | 0.00               | 100.00             |
| 235         | GENERAL OFFICE PETTY CASH                  | 0.00               | 73.40              |
|             | <b>Total Cash and Bank Accounts</b>        | <b>133,404.01</b>  | <b>283,844.57</b>  |

## Trial Balance by Cost Centre

|                                    | <u>A/c Code</u> | <u>Account Name</u>                | <u>Debit</u>      | <u>Credit</u>     |
|------------------------------------|-----------------|------------------------------------|-------------------|-------------------|
|                                    | 110             | PREPAYMENTS                        | 14,119.61         |                   |
|                                    | 115             | OTHER DEBTORS                      | 7,688.58          |                   |
|                                    | 120             | STOCK - BAR                        | 1,678.45          |                   |
|                                    | 125             | INSTRUCTOR ADVANCES                | 1,366.67          |                   |
|                                    | 200             | BANK CURRENT AC                    | 282,771.17        |                   |
|                                    | 231             | CASH FLOAT - PARISH                | 400.00            |                   |
|                                    | 233             | CASH FLOAT - BAR                   | 500.00            |                   |
|                                    | 234             | PARISH OFFICE EMERGENCY            | 100.00            |                   |
|                                    | 235             | GENERAL OFFICE PETTY CASH          | 73.40             |                   |
|                                    | 310             | GENERAL FUND                       |                   | 83,908.67         |
|                                    | 312             | EMR BIRCHLANDS PLAY AREA           |                   | 2,876.17          |
|                                    | 315             | ROLLING CAPITAL FUND               |                   | 83,664.19         |
|                                    | 318             | EMR ENVIRONMENT                    |                   | 67,306.04         |
|                                    | 500             | TRADE CREDITORS                    | 32,538.00         |                   |
|                                    | 505             | VAT CONTROL                        | 1,201.37          |                   |
|                                    | 510             | ACCRUED EXPENSES                   |                   | 8,374.08          |
|                                    | 518             | GYM MEMBERSHIP REFUNDS             |                   | 2,991.64          |
|                                    | 531             | NEDDC Salaries                     | 0.31              |                   |
|                                    | 535             | COMMUNITY SPEEDWATCH               |                   | 500.00            |
|                                    | 560             | INCOME IN ADVANCE                  |                   | 525.00            |
|                                    | Total :-        | Balance Sheet & Non Centre A/cs    | <b>342,437.56</b> | <b>250,145.79</b> |
| 101 Corporate Management           | 1001            | RENT RECEIVED                      |                   | 250.00            |
|                                    | 4006            | PENSION ADDED YEARS                | 796.86            |                   |
|                                    | 4056            | LEGAL FEES                         | 1,850.00          |                   |
|                                    | 4063            | HR/Personnel/ H&S                  | 3,848.00          |                   |
|                                    | Total :-        | 101 Corporate Management           | <b>6,494.86</b>   | <b>250.00</b>     |
| 102 Democratic Rep'n and Manag'nt  | 4013            | RENT                               |                   | 2.00              |
|                                    | Total :-        | 102 Democratic Rep'n and Manag'nt  | <b>0.00</b>       | <b>2.00</b>       |
| 106 Killamarsh in Colour           | 4706            | KILLAMARSH IN COLOUR               | 4,390.54          |                   |
|                                    | Total :-        | 106 Killamarsh in Colour           | <b>4,390.54</b>   | <b>0.00</b>       |
| 107 Grants & Donations (Incl S137) | 4711            | GRANTS - S137 GENERAL              | 1,400.00          |                   |
|                                    | 6000            | TFR FROM EARMARKED                 |                   | 1,000.00          |
|                                    | Total :-        | 107 Grants & Donations (Incl S137) | <b>1,400.00</b>   | <b>1,000.00</b>   |
| 109 Capital & Projects             | 4054            | LOAN INTEREST PWLB                 | 142.92            |                   |
|                                    | 4055            | LOAN CAPITAL REPAID                | 2,259.91          |                   |
|                                    | 4906            | CAP - BIRCHLANDS COMM PARK         | 3,071.33          |                   |
|                                    | 6000            | TFR FROM EARMARKED                 |                   | 3,071.33          |
|                                    | 6001            | TFR TO EARMARKED RESERVES          | 64,137.00         |                   |



## Trial Balance for Month No: 12

## Trial Balance by Cost Centre

|                              | <u>A/c Code</u> | <u>Account Name</u>       | <u>Debit</u>      | <u>Credit</u>     |
|------------------------------|-----------------|---------------------------|-------------------|-------------------|
| Total :-                     | 109             | Capital & Projects        | <b>69,611.16</b>  | <b>3,071.33</b>   |
| 201 Leisure Centre - Indoor  | 1004            | SQUASH COURTS             |                   | 2,265.06          |
|                              | 1010            | ROOM HIRE INCOME          |                   | 3,233.76          |
|                              | 1020            | SMALL HALL - GENERAL      |                   | 1,405.03          |
|                              | 1025            | CAMPUS GYM                |                   | 13,777.53         |
|                              | 1031            | GYMNASTICS INCOME         |                   | 700.25            |
|                              | 1048            | EQUIPMENT HIRE            |                   | 3.00              |
|                              | 1054            | CHILD ZONE                |                   | 10,604.18         |
|                              | 1180            | MISC INCOME               |                   | 227.26            |
|                              | 1186            | HMRC JRS GRANT            |                   | 23,349.71         |
|                              | 1187            | NEDDC LRSG Covid 19 Grant |                   | 21,750.00         |
|                              | 4000            | SALARIES & WAGES - BASIC  | 80,051.68         |                   |
|                              | 4003            | SALARIES & WAGES - NIC    | 5,750.99          |                   |
|                              | 4004            | SALARIES & WAGES - S/ANN  | 13,899.57         |                   |
|                              | 4005            | COACHES/INSTRUCTORS       | 2,822.50          |                   |
|                              | 4007            | COACHES - GYMNASTICS      | 1,452.00          |                   |
|                              | 4011            | RATES                     |                   | 93,702.55         |
|                              | 4012            | WATER RATES               | 1,081.47          |                   |
|                              | 4014            | ELECTRICITY               | 23,892.91         |                   |
|                              | 4015            | GAS                       | 11,438.37         |                   |
|                              | 4016            | JANITORIAL                | 2,401.89          |                   |
|                              | 4018            | REFUSE DISPOSAL           | 4,010.70          |                   |
|                              | 4021            | TELEPHONE & FAX           | 2,870.16          |                   |
|                              | 4032            | PUBLICITY                 | 11.58             |                   |
|                              | 4035            | SECURITY COSTS            | 410.21            |                   |
|                              | 4036            | PROPERTY MAINTCE          | 18,526.96         |                   |
|                              | 4038            | MAINTENANCE CTRCTS        | 12,974.00         |                   |
|                              | 4040            | EQUIPMENT & SMALL TOOLS   | 307.58            |                   |
|                              | 4047            | PROTECTIVE CLOTHING       | 316.35            |                   |
|                              | 4051            | BANK CHARGES              | 55.00             |                   |
|                              | 4052            | DIRECT DEBIT CHARGES      | 906.27            |                   |
|                              | 4053            | CARDNET CHARGES           | 1,307.14          |                   |
|                              | 4060            | ARCH/SURVEYORS ETC        | 4,270.00          |                   |
|                              | 4062            | OTHER PROFESSIONAL FEES   | 25,881.51         |                   |
|                              | 4115            | LICENCES                  | 3,854.52          |                   |
|                              | 6001            | TFR TO EARMARKED RESERVES | 68,306.04         |                   |
| Total :-                     | 201             | Leisure Centre - Indoor   | <b>286,799.40</b> | <b>171,018.33</b> |
| 202 Leisure Centre - Vending | 1027            | VENDING INCOME            |                   | 133.54            |
|                              | 4040            | EQUIPMENT & SMALL TOOLS   | 4.91              |                   |
|                              | 4041            | EQUIPMENT HIRE            | 130.00            |                   |

## Trial Balance for Month No: 12

## Trial Balance by Cost Centre

|                                   | <u>A/c Code</u> | <u>Account Name</u>           | <u>Debit</u> | <u>Credit</u> |
|-----------------------------------|-----------------|-------------------------------|--------------|---------------|
| Total :-                          | 202             | Leisure Centre - Vending      | 134.91       | 133.54        |
| 203 Leisure Centre - Outdoor      | 1030            | ASTROTURF HIRE                |              | 6,328.62      |
|                                   | 4042            | EQUIPMENT MAINTCE             | 1,570.80     |               |
| Total :-                          | 203             | Leisure Centre - Outdoor      | 1,570.80     | 6,328.62      |
| 204 Leisure Centre - Cleaning     | 1186            | HMRC JRS GRANT                |              | 6,378.92      |
|                                   | 4000            | SALARIES & WAGES - BASIC      | 13,473.25    |               |
|                                   | 4003            | SALARIES & WAGES - NIC        | 178.52       |               |
|                                   | 4004            | SALARIES & WAGES - S/ANN      | 1,444.44     |               |
| Total :-                          | 204             | Leisure Centre - Cleaning     | 15,096.21    | 6,378.92      |
| 205 Leisure Centre - CSA Salaries | 1186            | HMRC JRS GRANT                |              | 24,920.59     |
|                                   | 4000            | SALARIES & WAGES - BASIC      | 39,331.02    |               |
|                                   | 4003            | SALARIES & WAGES - NIC        | 356.01       |               |
|                                   | 4004            | SALARIES & WAGES - S/ANN      | 5,714.60     |               |
| Total :-                          | 205             | Leisure Centre - CSA Salaries | 45,401.63    | 24,920.59     |
| 212 Parish Suite - Bar & Catering | 1002            | HIRE INCOME                   |              | 447.92        |
|                                   | 1045            | CATERING INCOME               | 666.67       |               |
|                                   | 1186            | HMRC JRS GRANT                |              | 18,467.82     |
|                                   | 3101            | PURCHASES - WET STOCK         | 82.23        |               |
|                                   | 3102            | PURCHASES - DRY STOCK         | 1,741.66     |               |
|                                   | 4000            | SALARIES & WAGES - BASIC      | 29,724.97    |               |
|                                   | 4003            | SALARIES & WAGES - NIC        | 2,415.72     |               |
|                                   | 4004            | SALARIES & WAGES - S/ANN      | 3,033.32     |               |
|                                   | 4032            | PUBLICITY                     | 0.98         |               |
|                                   | 4100            | REDUNDANCY PAYMENTS           | 17,306.69    |               |
|                                   | 4115            | LICENCES                      | 527.50       |               |
| Total :-                          | 212             | Parish Suite - Bar & Catering | 55,499.74    | 18,915.74     |
| 301 Allotments - Belk Lane        | 1001            | RENT RECEIVED                 |              | 200.00        |
| Total :-                          | 301             | Allotments - Belk Lane        | 0.00         | 200.00        |
| 302 Allotments - Station Road     | 1001            | RENT RECEIVED                 |              | 200.00        |
| Total :-                          | 302             | Allotments - Station Road     | 0.00         | 200.00        |
| 321 Parks & Open Spaces           | 4013            | RENT                          | 89.07        |               |
|                                   | 4019            | Dog Bin Emptying etc          | 3,733.20     |               |
|                                   | 4037            | GROUNDS MAINTENANCE           | 7,849.87     |               |
| Total :-                          | 321             | Parks & Open Spaces           | 11,672.14    | 0.00          |
| 331 Cemetery                      | 4012            | WATER RATES                   | 67.96        |               |



## Trial Balance for Month No: 12

## Trial Balance by Cost Centre

|                                 | <u>A/c Code</u> | <u>Account Name</u>         | <u>Debit</u> | <u>Credit</u> |
|---------------------------------|-----------------|-----------------------------|--------------|---------------|
| Total :-                        | 331             | Cemetery                    | 67.96        | 0.00          |
| 332 Churches & Churchyards      | 4014            | ELECTRICITY                 | 349.51       |               |
|                                 | 4038            | MAINTENANCE CTRCTS          | 191.00       |               |
| Total :-                        | 332             | Churches & Churchyards      | 540.51       | 0.00          |
| 401 Highways & Street Furniture | 4013            | RENT                        | 37.89        |               |
| Total :-                        | 401             | Highways & Street Furniture | 37.89        | 0.00          |
| 402 CCTV                        | 4014            | ELECTRICITY                 | 608.37       |               |
| Total :-                        | 402             | CCTV                        | 608.37       | 0.00          |
| 901 Central Services            | 1172            | PRECEPT SUPPORT GRANT       |              | 11,402.24     |
|                                 | 1176            | PRECEPT                     |              | 496,305.00    |
|                                 | 4000            | SALARIES & WAGES - BASIC    | 57,524.84    |               |
|                                 | 4003            | SALARIES & WAGES - NIC      | 5,100.60     |               |
|                                 | 4004            | SALARIES & WAGES - S/ANN    | 7,436.56     |               |
|                                 | 4008            | STAFF TRAINING & MISC       | 759.17       |               |
|                                 | 4009            | TRAVEL                      | 301.48       |               |
|                                 | 4020            | MISCELLANEOUS EXPENSES      | 513.27       |               |
|                                 | 4023            | STATIONERY/PRINTING         | 1,996.70     |               |
|                                 | 4024            | SUBSCRIPTIONS/BOOKS         | 1,319.24     |               |
|                                 | 4025            | INSURANCE                   | 15,905.12    |               |
|                                 | 4030            | RECRUITMENT ADVTG           | 142.00       |               |
|                                 | 4036            | PROPERTY MAINTCE            | 1,282.69     |               |
|                                 | 4046            | IT SOFTWARE & SUPPORT       | 16,089.14    |               |
|                                 | 4051            | BANK CHARGES                | 233.10       |               |
|                                 | 4056            | LEGAL FEES                  | 1,820.00     |               |
|                                 | 4057            | AUDIT FEES - EXTERNAL       | 1,380.00     |               |
|                                 | 4058            | AUDIT FEES - INTERNAL       | 605.00       |               |
|                                 | 4059            | ACCOUNTANCY FEES            | 9,281.85     |               |
|                                 | 4100            | REDUNDANCY PAYMENTS         | 4,699.77     |               |
| Total :-                        | 901             | Central Services            | 126,390.53   | 507,707.24    |
| 902 Outside Services            | 1126            | DCC RIGHTS OF WAY INCOME    |              | 495.00        |
|                                 | 4000            | SALARIES & WAGES - BASIC    | 14,727.43    |               |
|                                 | 4003            | SALARIES & WAGES - NIC      | 840.19       |               |
|                                 | 4004            | SALARIES & WAGES - S/ANN    | 2,130.46     |               |
|                                 | 4040            | EQUIPMENT & SMALL TOOLS     | 1,288.43     |               |
|                                 | 4043            | VEHICLE LEASING             | 3,977.12     |               |
|                                 | 4044            | VEHICLE FUEL,OIL & MAINT    | 1,949.26     |               |
|                                 | 6000            | TFR FROM EARMARKED          |              | 2,300.00      |

**Trial Balance for Month No: 12**

Trial Balance by Cost Centre

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| <u>A/c Code</u> | <u>Account Name</u>          | <u>Debit</u>      | <u>Credit</u>     |
|-----------------|------------------------------|-------------------|-------------------|
| Total :-        | 902 Outside Services         | 24,912.89         | 2,795.00          |
|                 | <b>Trial Balance Total :</b> | <b>993,067.10</b> | <b>993,067.10</b> |
|                 | <b>Difference :</b>          | <b>0.00</b>       |                   |

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## Killamarsh Parish Council

### Bank - Cash and Investment Reconciliation as at 31 March 2021

|                                       |            | <u>Account Description</u>     | <u>Balance</u>    |
|---------------------------------------|------------|--------------------------------|-------------------|
| <u>Bank Statement Balances</u>        |            |                                |                   |
| 1                                     | 31/03/2021 | Unity Bank Current Account     | 282,771.17        |
| 2                                     | 08/12/2005 | Business Select Instant Access | 0.00              |
| 3                                     | 08/12/2005 | Business Select 14 Day Account | 0.00              |
| 4                                     | 31/03/2021 | NEDDC                          | 0.00              |
|                                       |            |                                | <b>282,771.17</b> |
| <u>Other Cash &amp; Bank Balances</u> |            |                                |                   |
|                                       |            | BACS RECEIPTS (NOT ON EZ FA    | 0.00              |
|                                       |            | CASH FLOAT - BAR               | 500.00            |
|                                       |            | CASH FLOAT - PARISH            | 400.00            |
|                                       |            | CASH FLOAT - SPORTS            | 0.00              |
|                                       |            | CASH FLOAT ASC                 | 0.00              |
|                                       |            | CASH NOT BANKED                | 0.00              |
|                                       |            | GENERAL OFFICE PETTY CASH      | 73.40             |
|                                       |            | INCOME BANKED C.I.T            | 0.00              |
|                                       |            | INCOME BANKED C.I.T (BAR)      | 0.00              |
|                                       |            | PARISH OFFICE EMERGENCY C,     | 100.00            |
|                                       |            | PETTY CASH PARISH OFFICE       | 0.00              |
|                                       |            | Petty Cash not in use          | 0.00              |
|                                       |            | Petty cash -Sports not in use  | 0.00              |
|                                       |            | Petty cash catering-not in use | 0.00              |
|                                       |            |                                | <b>1,073.40</b>   |
|                                       |            |                                | <b>283,844.57</b> |
| <u>Receipts not on Bank Statement</u> |            |                                |                   |
| 0                                     | 31/03/2021 | All Receipts Cleared           | 0.00              |
|                                       |            |                                | <b>0.00</b>       |
| <b>Closing Balance</b>                |            |                                | <b>283,844.57</b> |
| <u>All Cash &amp; Bank Accounts</u>   |            |                                |                   |
| 1                                     |            | BANK CURRENT AC                | 282,771.17        |
| 2                                     |            | BANK LCE CURRENT AC            | 0.00              |
| 3                                     |            | BANK BUSINESS RESERVE          | 0.00              |
| 4                                     |            | NEDDC                          | 0.00              |
|                                       |            |                                | <b>1,073.40</b>   |
| <b>Total Cash &amp; Bank Balances</b> |            |                                | <b>283,844.57</b> |

**Bank Reconciliation Statement as at 31/03/2021  
for Cashbook 1 - BANK CURRENT AC**

| <u>Bank Statement Account Name (s)</u>    | <u>Statement Date</u> | <u>Page No</u>                     | <u>Balances</u>   |
|---|-----------------------|------------------------------------|-------------------|
| Unity Bank Current Account                | 31/03/2021            |                                    | 282,771.17        |
|   |                       |                                    | <u>282,771.17</u> |
| <u>Unpresented Cheques (Minus)</u>        |                       | <u>Amount</u>                      |                   |
|   |                       | 0.00                               |                   |
|   |                       |                                    | <u>0.00</u>       |
|   |                       |                                    | 282,771.17        |
| <u>Receipts not Banked/Cleared (Plus)</u> |                       |                                    |                   |
|   |                       | 0.00                               |                   |
|   |                       |                                    | <u>0.00</u>       |
|   |                       |                                    | 282,771.17        |
|   |                       | <b>Balance per Cash Book is :-</b> | <b>282,771.17</b> |
|   |                       | <b>Difference is :-</b>            | <b>0.00</b>       |



**Bank Reconciliation Statement as at 31/03/2021  
for Cashbook 1 - BANK CURRENT AC**

| <u>Bank Statement Account Name (s)</u>           | <u>Statement Date</u> | <u>Page No</u>                     | <u>Balances</u>   |
|--|-----------------------|------------------------------------|-------------------|
| Unity Bank Current Account                       | 31/03/2021            |                                    | 282,771.17        |
|  |                       |                                    | <u>282,771.17</u> |
| <b><u>Unpresented Cheques (Minus)</u></b>        |                       | <b><u>Amount</u></b>               |                   |
|  |                       | 0.00                               |                   |
|  |                       |                                    | <u>0.00</u>       |
|  |                       |                                    | 282,771.17        |
| <b><u>Receipts not Banked/Cleared (Plus)</u></b> |                       |                                    |                   |
|  |                       | 0.00                               |                   |
|  |                       |                                    | <u>0.00</u>       |
|  |                       |                                    | 282,771.17        |
|  |                       | <b>Balance per Cash Book is :-</b> | <b>282,771.17</b> |
|  |                       | <b>Difference is :-</b>            | <b>0.00</b>       |

**KILLAMARSH PARISH COUNCIL**

**YEAR END 31.03.21**

20/04/2021

**AS AT 31/3/2021**

| <b>Earmarked Reserves</b>      | <b>01/04/2020</b> | <b>Tfr to Res</b> | <b>Tfr From Res</b> | <b>31/3/2021</b> |
|--------------------------------|-------------------|-------------------|---------------------|------------------|
| 312 - EMR Birchlands Play Area | 5947.50           |                   | 3071.33             | 2876.17          |
| 315 - Rolling Capital Fund     | 19527.19          | 64137.00          |                     | 83664.19         |
| 317 - Vehicle Leasing          | 2300.00           |                   | 2300.00             | 0.00             |
| 318 - EMR Environment          | 0.00              | 68306.04          | 1000.00             | 67306.04         |
|                                | <b>27774.69</b>   | <b>132443.04</b>  | <b>6371.33</b>      | <b>153846.40</b> |



|                                  |  |                        |                |                  |                     |
|----------------------------------|--|------------------------|----------------|------------------|---------------------|
| <b>KILLAMARSH PARISH COUNCIL</b> |  |                        |                |                  |                     |
| <b>YEAR END 31.3.21</b>          |  | <b>COMPLETE</b>        |                |                  |                     |
|                                  |  | <b>Schedule H7/02A</b> |                |                  |                     |
| 20/04/2021                       |  |                        |                |                  |                     |
| <b>DEBTORS</b>                   |  | <b>Net</b>             | <b>Vat</b>     | <b>Gross</b>     | <b>Nominal Code</b> |
| HMRC JRS Grant Mar 21            |  | 736.89                 |                | 736.89           | 1186/201            |
| HMRC JRS Grant Mar 21            |  | 1170.57                |                | 1170.57          | 1186/204            |
| HMRC JRS Grant Mar 21            |  | 3697.37                |                | 3697.37          | 1186/205            |
| DCC Rights Way Income            |  | 495.00                 |                | 495.00           | 1126/902            |
| Killamarsh Bears Mar 21          |  | 1286.46                | 257.29         | 1543.75          | 1054/201            |
| Allotment Debtor 31.3.21         |  | 15.00                  |                | 15.00            | 1001/302            |
| Allotment Debtor 31.3.21         |  | 30.00                  |                | 30.00            | 1001/302            |
| <b>TOTAL</b>                     |  | <b>£7,431.29</b>       | <b>£257.29</b> | <b>£7,688.58</b> |                     |

| KILLAMARSH PARISH COUNCIL                   |                                     | Schedule H6/01   |              |
|---|-------------------------------------|------------------|--------------|
| COMPLETE                                    |                                     |                  |              |
| MONTH ENDING 31.3.21                        |                                     |                  |              |
|   | Detail                              | Amount           | Nominal Code |
| DCK Accounting                              | Accounts Mar 21                     | 650.00           | 4059/901     |
| NPOWER                                      | Elec Mar 21                         | 1,203.05         | 4014/201     |
| Corona                                      | Gas Mar 21                          | 750.00           | 4015/201     |
| Business Stream                             | WATER CHARGES 13.3.21-31.3.21 @2.41 | 43.38            | 4012/201     |
| WATER PLUS                                  | WATER CHARGES 11.1-31.3.21          | 358.84           | 4012/201     |
| 1st Call                                    | Phone Mar 21                        | 97.77            | 4021/201     |
| Affinity                                    | Broadband Mar 21                    | 71.80            | 4021/201     |
|   | CCTV Elec Jan-Mar 21                | 149.98           | 4014/402     |
| IPM   | Alarm Call outs Mar 21              | 250.00           | 4038/201     |
| DCC   | Pension Added Yrs 20/21 Q4          | 199.26           | 4006/101     |
|   |                                     |                  |              |
|   | <b>STANDING JOURNALS</b>            |                  |              |
|   | External Audit 20/21                | 1300.00          | 4057/902     |
|   | Internal Audit 20/21                | 1050.00          | 4058/901     |
|   | Killamarsh in Colour 20/21          | 2250.00          | 4706/106     |
|   |                                     |                  |              |
| <b>Total Year end journals</b>              |                                     | <b>£8,374.08</b> |              |
| <b>Add accrual brought forward</b>          |                                     | <b>£ -</b>       |              |
|   |                                     | <b>£8,374.08</b> |              |
|   |                                     |                  |              |
| <b>Total accruals per Nominal leger 510</b> |                                     | <b>£8,374.08</b> |              |
|   |                                     |                  |              |
|   |                                     |                  |              |



## Instructor Advances

| Date Paid  | Instructor     | Amount    | Dated Deducted | Amount deducted | Balance   |
|------------|----------------|-----------|----------------|-----------------|-----------|
| 31/12/2016 | K Worstenholme | £65.00    |                |                 | £65.00    |
| 31/12/2016 | M Farrar       | £75.00    |                |                 | £75.00    |
| 31/12/2016 | A Grant        | £110.00   |                |                 | £110.00   |
| 31/12/2016 | C Green        | £401.00   |                |                 | £401.00   |
| 31/12/2016 | A Palmer       | £72.00    |                |                 | £72.00    |
| 31/12/2016 | J Stocks       | £222.00   |                |                 | £222.00   |
| 26/06/2018 | L Nicholls     | £421.67   |                |                 | £421.67   |
|            | Total          | £1,366.67 |                |                 | £1,366.67 |

## Purchase Ledger Aged Account Balances

## Outstanding Balances by Month as at 31/03/2021

| A/C Code                              | Supplier Name      | Balance           | Mar 2021         | Feb 2021          | Jan 2021      | Prior Months  | On A/c Pymnts     |
|---------------------------------------|--------------------|-------------------|------------------|-------------------|---------------|---------------|-------------------|
| <b>Ledger No 1, Trade Creditors</b>   |                    |                   |                  |                   |               |               |                   |
| ACC01                                 | ACCOUNTING         | 814.14            | 814.14           | 0.00              | 0.00          | 0.00          | 0.00              |
| AFF001                                | AFFINITY           | 605.98            | 371.98           | 0.00              | 510.00        | 0.00          | -276.00           |
| AG001                                 | AG GROUP           | 94.98             | 94.98            | 0.00              | 0.00          | 0.00          | 0.00              |
| ALL02                                 | ALLSTAR            | 69.45             | 69.45            | 0.00              | 0.00          | 0.00          | 0.00              |
| CIT04                                 | CITY TAXIS         | 26.70             | 0.00             | 0.00              | 0.00          | 0.00          | 26.70             |
| COA01                                 | CISWO              | 89.07             | 89.07            | 0.00              | 0.00          | 0.00          | 0.00              |
| COR001                                | CORONA ENERGY      | 891.54            | 891.54           | 0.00              | 0.00          | 0.00          | 0.00              |
| ELI01                                 | ELLIS WHITTAM      | 1,575.00          | 0.00             | 0.00              | 0.00          | 1,575.00      | 0.00              |
| EON01                                 | EON                | 32.19             | 32.19            | 0.00              | 0.00          | 0.00          | 0.00              |
| EZF001                                | EZ FACILITY        | 346.26            | 346.26           | 0.00              | 0.00          | 0.00          | 0.00              |
| FOR001                                | FORGE              | 48.96             | 48.96            | 0.00              | 0.00          | 0.00          | 0.00              |
| HAR001                                | HARLANDS           | -60.00            | 0.00             | 0.00              | 0.00          | 0.00          | -60.00            |
| HSBC                                  | GLOBAL/HSBC        | 99.93             | 99.93            | 0.00              | 0.00          | 0.00          | 0.00              |
| KEB01                                 | KEEBLES            | 1,194.00          | 1,194.00         | 0.00              | 0.00          | 0.00          | 0.00              |
| NOR03                                 | NEDDC              | 16,310.52         | 16,310.52        | 0.00              | 0.00          | 0.00          | 0.00              |
| NPOWER                                | NPOWER LTD         | -56,361.36        | 0.00             | -31,043.34        | 0.00          | -1,397.96     | -23,920.06        |
| RUS01                                 | RUSSELL RICHARDSON | 126.00            | 54.00            | 0.00              | 0.00          | 72.00         | 0.00              |
| SCR002                                | SCREWFIX           | 442.15            | 58.84            | 128.33            | 0.00          | 254.98        | 0.00              |
| TRUST                                 | TRUST              | 1,032.00          | 1,032.00         | 0.00              | 0.00          | 0.00          | 0.00              |
| WAT002                                | WATER PLUS         | -22.51            | 0.00             | 0.00              | -22.51        | 0.00          | 0.00              |
| YPO001                                | YORKSHIRE PURCH    | 107.00            | 0.00             | 0.00              | 0.00          | 107.00        | 0.00              |
| <b>Total Purchase Ledger No 1</b>     |                    | <b>-32,538.00</b> | <b>21,507.86</b> | <b>-30,915.01</b> | <b>487.49</b> | <b>611.02</b> | <b>-24,229.36</b> |
| <b>TOTAL PURCHASE LEDGER BALANCES</b> |                    | <b>-32,538.00</b> | <b>21,507.86</b> | <b>-30,915.01</b> | <b>487.49</b> | <b>611.02</b> | <b>-24,229.36</b> |



Killimarsh Parish Council  
 2020/2021 Annual Return Variances - Income  
 Cost Centre Analysis

|  | 2019/2020      | 2020/2021      | Variance         | %              | Notes  |
|--|----------------|----------------|------------------|----------------|--|
| <u>Corporate Management</u>            | 1,100          | 250            | - 850            | -77.27%        | KTCA Lease received 19/20  |
| <u>Democratic Rep'n and Management</u> | 1              | 2              | 3                | -300.00%       | N/A  |
| <u>Capital and Projects</u>            | 13,928         | -              | - 13,928         | -100.00%       | No Capital Grants Received 20/21   |
| <u>Leisure Centre Indoor</u>           | 199,095        | 77,316         | - 121,779        | -61.17%        | Reduced Income as Leisure Centre Closed due to Covid 19 - Partly offset by HMRC JRS Grant & NEDDC Covid 19 Grants received |
| <u>Leisure Centre Vending</u>          | 4,956          | 134            | - 4,822          | -97.30%        | Reduced Income as Leisure Centre Closed due to Covid 19  |
| <u>Leisure Centre Outdoor</u>          | 20,202         | 6,329          | - 13,873         | -68.67%        | Reduced Income as Leisure Centre Closed due to Covid 19  |
| <u>Leisure Centre Cleaning</u>         | 180            | 6,379          | 6,199            | 3443.89%       | HMRC JRS Grant received 20/21  |
| <u>Leisure Centre - CSA Salaries</u>   | 931            | 24,921         | 23,990           | 2576.80%       | HMRC JRS Grant received 20/21  |
| <u>Parish Suite Bar &amp; Catering</u> | 109,583        | 18,249         | - 91,334         | -83.35%        | Reduced Income as Leisure Centre Closed due to Covid 19 - Partly offset by HMRC JRS Grant                                  |
| <u>Allotments - Belk Lane</u>          | 200            | 200            | -                | 0.00%          | N/A  |
| <u>Allotments - Station Rd</u>         | 200            | 200            | -                | 0.00%          | N/A  |
| <u>Parks &amp; Open Spaces</u>         | 19             | -              | 19               | -100.00%       | N/A  |
| <u>Central Services</u>                | 11,402         | 11,402         | -                | 0.00%          | N/A  |
| <u>Outside Services</u>                | 2,794          | 496            | - 2,298          | -82.25%        | Insurance Claim Received 19/20   |
| <u>Totals</u>                          | <u>364,591</u> | <u>145,874</u> | <u>- 218,717</u> | <u>-59.99%</u> |  |
| <u>as per Box 3 of annual Return</u>   | <u>364,591</u> | <u>145,874</u> |                  |                |  |
|  |                | 218,717        |                  |                |  |

Killamarsh Parish Council  
 2020/2021 Annual Return Variances - Other Payments  
 Cost Centre Analysis

|   | <u>2019/2020</u> | <u>2020/2021</u> | <u>Variance</u>  | <u>%</u>       | <u>Notes</u>  |
|---|------------------|------------------|------------------|----------------|---|
| <u>Corporate Management</u>               | 9,213            | 5,698            | - 3,515          | -38.15%        | Reduced Expenditure on Legal Fees, HR & Health & Safety   |
| <u>Killamarsh in Colour</u>               | 7,388            | 4,391            | - 2,997          | -40.57%        | Reduced expenditure 20/21                                 |
| <u>Grants &amp; donations</u>             | 115              | 1,400            | 1,285            | 1117.39%       | Reduced expenditure 20/21                                 |
| <u>Leisure Centre Indoor</u>              | 252,274          | 25,088           | - 227,186        | -90.06%        | Reduced Expenditure Leisure Centre closed due to Covid 19 |
| <u>Leisure Centre Vending</u>             | 5,968            | 135              | - 5,833          | -97.74%        | Reduced Expenditure Leisure Centre closed due to Covid 19 |
| <u>Leisure Centre Outdoor</u>             | 5,963            | 1,571            | - 4,392          | -73.65%        | Reduced Expenditure Leisure Centre closed due to Covid 19 |
| <u>Leisure Centre - CSA Salaries</u>      | 366              | -                | 366              | -100.00%       | Reduced Expenditure Leisure Centre closed due to Covid 19 |
| <u>Parish Suite Bar &amp; Catering</u>    | 40,352           | 19,659           | - 20,693         | -51.28%        | Reduced Expenditure Parish Suite closed due to Covid 19   |
| <u>Parks &amp; Open Spaces</u>            | 14,259           | 11,672           | - 2,587          | -18.14%        | Reduced Expenditure on Grounds Maintenance                |
| <u>Cemetery</u>                           | 610              | 68               | - 542            | -88.85%        | Reduced Expenditure on Refuse Disposal                    |
| <u>Churches &amp; Churchyards</u>         | 732              | 541              | - 191            | -26.09%        | N/A   |
| <u>Highways &amp; Street Furniture</u>    | 35               | 38               | 3                | 8.57%          | N/A   |
| <u>CCTV</u>                               | 628              | 608              | - 20             | -3.18%         | N/A   |
| <u>Community Bus</u>                      | 4,845            | -                | 4,845            | -100.00%       | No Community Bus in 20/21                                 |
| <u>Central Services</u>                   | 65,602           | 56,325           | - 9,277          | -14.14%        | Reduced Expenditure Property Maintenance                  |
| <u>Outside Services</u>                   | 4,237            | 7,216            | 2,979            | 70.31%         | Extra Expenditure on Vehicle Leasing                      |
| <u>Capital and Projects</u>               | 29,768           | 3,071            | - 26,697         | -89.68%        | See Breakdow Below  |
| <b>Total</b>                              | <u>411,855</u>   | <u>134,410</u>   | <u>- 277,445</u> | <u>-67.36%</u> |   |
| <b>as per Box 6 of annual Return</b>      | <u>441,623</u>   | <u>137,481</u>   | <u>- 304,142</u> | <u>-68.87%</u> |   |
| Check calc'n                              | -                | -                | -                | -              |   |
| <b>Capital &amp; Projects</b>             | <b>2019/2020</b> | <b>2020-2021</b> |                  |                |   |
| Birchlands play Area Path                 | 3140             | 0                |                  |                |   |
| Birchlands Community Park                 | 0                | 3071             |                  |                |   |
| Leisure Centre Boiler Upgrade             | 4093             | 0                |                  |                |   |
| Leisure Centre fire Safety Work           | 1082             | 0                |                  |                |   |
| Leisure Centre Upper gym Air Conditioning | 6705             | 0                |                  |                |   |
| Leisure Centre Car Park Resurfacing       | 1950             | 0                |                  |                |   |
| Leisure Centre Security Lighting          | 1873             | 0                |                  |                |   |
| Leisure Centre Lighting Upgrade           | 10925            | 0                |                  |                |   |
|   | <u>29,768</u>    | <u>3,071</u>     |                  |                |   |

**Killamarsh Parish Council**  
**2020/2021 Annual Return Variances - Salaries**  
**Cost Centre Analysis**

|  | <u>2019/2020</u> | <u>2020/2021</u> | <u>Variance</u> | <u>%</u> | <u>Notes</u>                                    |
|--|------------------|------------------|-----------------|----------|---|
| <u>Corporate Management</u>            | 783              | 797              | 14              | 1.79%    | N/A   |
| <u>Leisure Centre Indoor</u>           | 126,925          | 99,702           | - 27,223        | -21.45%  | Reduced Salaries - Redundancies due to Covid 19 |
| <u>Leisure Centre - Cleaning</u>       | 21,342           | 15,096           | - 6,246         | -29.27%  | Reduced Salaries - Redundancies due to Covid 19 |
| <u>Leisure Centre - CSA Salaries</u>   | 57,053           | 45,402           | - 11,651        | -20.42%  | Reduced Salaries - Redundancies due to Covid 19 |
| <u>Parish Suite Bar &amp; Catering</u> | 62,739           | 35,174           | - 27,565        | -43.94%  | Reduced Salaries - Redundancies due to Covid 19 |
| <u>Central Services</u>                | 113,533          | 70,063           | - 43,470        | -38.29%  | Reduced Salaries - Redundancies due to Covid 19 |
| <u>Outside Services</u>                | 19,542           | 17,697           | - 1,845         | -9.44%   | N/A   |
|  | <u>401,917</u>   | <u>283,931</u>   | - 117,986       | -29.36%  |   |

**as per Box 4 of annual Return**

401,917

283,931

Check calc'n

- -



Killaammarsh Parish Council  
2020/2021

Loan Repayment Variances

|   | 2019/2020    | 2020/2021   | Variance      | % Variance      |
|---|--------------|-------------|---------------|-----------------|
| <b>Box 5 - Loan Interest/Capital Repayments</b> |              |             |               |                 |
| PWLB Loan 475993 - Capital Repayments           | 13041        | 0           | -13041        | -100.00%        |
| PWLB Loan 477808 - Capital Repayments           | 3060         | 2260        | -800          | -26.14%         |
| PWLB Interest Payments                          | 865          | 143         | -722          | -83.47%         |
| <b>Box 5 Total</b>                              | <b>16966</b> | <b>2403</b> | <b>-14563</b> | <b>-85.84%</b>  |
| <br>  |              |             |               |                 |
| <b>Box 10 - Total Borrowings</b>                |              |             |               |                 |
| PWLB Loan 477808 Balance                        | 2260         | 0           | -2260         | -100.00%        |
| <b>Box 10 Total</b>                             | <b>2260</b>  | <b>0</b>    | <b>-2260</b>  | <b>-100.00%</b> |

Date 31/03/2021

Month No: 12

Journal Ref: 5326

| <u>A/c</u>  | <u>Description</u>              | <u>Centre</u> | <u>Description</u> | <u>Transaction Detail</u>     | <u>Debit</u>          | <u>Credit</u>   |                 |
|---|---------------------------------|---------------|--------------------|-------------------------------|-----------------------|-----------------|-----------------|
| 231   | CASH FLOAT - PARISH             | 0             |                    | Correct Petty Cash at 31.3.21 |                       | 650.00          |                 |
| 231   | CASH FLOAT - PARISH             | 0             |                    | Correct Petty Cash at 31.3.21 | 400.00                |                 |                 |
| 233   | CASH FLOAT - BAR                | 0             |                    | Correct Petty Cash at 31.3.21 | 500.00                |                 |                 |
| 234   | PARISH OFFICE EMERGENCY<br>CASH | 0             |                    | Correct Petty Cash at 31.3.21 | 100.00                |                 |                 |
| 235   | GENERAL OFFICE PETTY<br>CASH    | 0             |                    | Correct Petty Cash at 31.3.21 | 73.40                 |                 |                 |
| 220   | PETTY CASH PARISH OFFICE        | 0             |                    | Correct Petty Cash at 31.3.21 |                       | 617.67          |                 |
| 4020  | MISCELLANEOUS EXPENSES          | 901           | Central Services   | Correct Petty Cash at 31.3.21 | 194.27                |                 |                 |
| <b>Narrative:</b> Correct Petty Cash at 31.3.2021 |                                 |               |                    |                               | <b>Journal Totals</b> | <b>1,267.67</b> | <b>1,267.67</b> |

DCW/DCKAS  
25.5.21

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**Killamarsh Parish Council - Fixed Asset Register - Entries Recorded up to 31 March 2021**  
**Prepared by the Locum Clerk in a new format using the data from the previous Asset Register prepared by DCK Accounting Solutions**

| Ref No                              | Asset ID Tag | Category           | Description                                       | Location                            | Date Acquired | Purchase Cost        | QTY | Disposals 20/21 | Total Purchase Cost (Value) | Custodian    |
|-------------------------------------|--------------|--------------------|---|-------------------------------------|---------------|----------------------|-----|-----------------|-----------------------------|--------------|
| 1                                   | nil          | Land and Buildings | Killamarsh Leisure Centre (land Registry ref....) | Stanley Street, Killamarsh, S21 1EL | unknown       | £3,181,882.00        | 1   |                 | £3,181,882.00               | Parish Clerk |
| 2                                   | nil          | Land and Buildings | Parish Suite/Bar - Land Registry Ref (            | Stanley Street, Killamarsh, S21 1EL | unknown       | £100,000.00          | 1   |                 | £100,000.00                 | Parish Clerk |
| 3                                   | nil          | Land and Buildings | Childzone - Land Registry Ref                     | Stanley Street, Killamarsh, S21 1EL | unknown       | £46,172.00           | 1   |                 | £46,172.00                  | Parish Clerk |
| 4                                   | nil          | Land and Buildings | Tardis  | Stanley Street, Killamarsh, S21 1EL | unknown       | £15,000.00           | 1   |                 | £15,000.00                  | unknown      |
| 5                                   | nil          | Land and Buildings | Library   | Stanley Street, Killamarsh, S21 1EL | unknown       | £0.00                | 1   |                 | £0.00                       | unknown      |
| <b>Total Cost for Annual Return</b> |              |                    |   |                                     |               | <b>£3,343,054.00</b> |     | <b>£0.00</b>    | <b>£3,343,054.00</b>        |              |
| 6                                   | nil          | Vehicles & Plant   | KLC Contents                                      | Stanley Street, Killamarsh, S21 1EL | unknown       | £206,830.00          | 1   |                 | £206,830.00                 | Parish Clerk |
| 7                                   | nil          | Vehicles & Plant   | Computers   | Stanley Street, Killamarsh, S21 1EL | unknown       | £13,762.00           | 1   | -13762          | £0.00                       | Parish Clerk |
| 8                                   | nil          | Vehicles & Plant   | Computers - Shuttle Bus                           | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,009.00            | 1   | -1009           | £0.00                       | Parish Clerk |
| 9                                   | nil          | Vehicles & Plant   | Computers - Leisure Centre                        | Stanley Street, Killamarsh, S21 1EL | unknown       | £717.00              | 1   | -717            | £0.00                       | Parish Clerk |
| 10                                  | nil          | Vehicles & Plant   | CCTV Equipment                                    | Stanley Street, Killamarsh, S21 1EL | unknown       | £32,897.00           | 1   |                 | £32,897.00                  | Parish Clerk |
| 11                                  | nil          | Vehicles & Plant   | CCTV Equipment - Parish Suite                     | Stanley Street, Killamarsh, S21 1EL | unknown       | £12,206.00           | 1   |                 | £12,206.00                  | Parish Clerk |
| 12                                  | nil          | Vehicles & Plant   | Bar Equipment                                     | Stanley Street, Killamarsh, S21 1EL | unknown       | £2,067.00            | 1   |                 | £2,067.00                   | Parish Clerk |
| 13                                  | nil          | Vehicles & Plant   | Fitness Equipment                                 | Stanley Street, Killamarsh, S21 1EL | unknown       | £12,910.00           | 1   |                 | £12,910.00                  | Parish Clerk |
| 14                                  | nil          | Vehicles & Plant   | Safe  | Stanley Street, Killamarsh, S21 1EL | unknown       | £439.00              | 1   |                 | £439.00                     | Parish Clerk |
| 15                                  | nil          | Vehicles & Plant   | Defibrillator                                     | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,000.00            | 1   |                 | £1,000.00                   | Parish Clerk |
| 16                                  | nil          | Vehicles & Plant   | LCD TVs (2)                                       | Stanley Street, Killamarsh, S21 1EL | unknown       | £853.00              | 1   |                 | £853.00                     | Parish Clerk |
| 17                                  | nil          | Vehicles & Plant   | Dishwasher  | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,670.00            | 1   |                 | £1,670.00                   | Parish Clerk |
| 18                                  | nil          | Vehicles & Plant   | 5-a-side Football Screens                         | Stanley Street, Killamarsh, S21 1EL | unknown       | £5,373.00            | 1   |                 | £5,373.00                   | Parish Clerk |
| 19                                  | nil          | Vehicles & Plant   | HP E2-3200 Computer                               | Stanley Street, Killamarsh, S21 1EL | unknown       | £595.00              | 1   | -595            | £0.00                       | Parish Clerk |
| 20                                  | nil          | Vehicles & Plant   | Computer System Upgrade                           | Stanley Street, Killamarsh, S21 1EL | unknown       | £7,000.00            | 1   | -7000           | £0.00                       | Parish Clerk |
| 21                                  | nil          | Vehicles & Plant   | 20' Steel Container                               | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,345.00            | 1   |                 | £1,345.00                   | Parish Clerk |
| 22                                  | nil          | Vehicles & Plant   | Squash Court                                      | Stanley Street, Killamarsh, S21 1EL | unknown       | £2,100.00            | 1   |                 | £2,100.00                   | Parish Clerk |
| 23                                  | nil          | Vehicles & Plant   | Squash Court Lights                               | Stanley Street, Killamarsh, S21 1EL | unknown       | £2,330.00            | 1   |                 | £2,330.00                   | Parish Clerk |
| 24                                  | nil          | Vehicles & Plant   | Boiler  | Stanley Street, Killamarsh, S21 1EL | unknown       | £12,678.00           | 1   |                 | £12,678.00                  | Parish Clerk |
| 25                                  | nil          | Vehicles & Plant   | Air Conditioning                                  | Stanley Street, Killamarsh, S21 1EL | unknown       | £19,371.00           | 1   |                 | £19,371.00                  | Parish Clerk |
| 26                                  | nil          | Vehicles & Plant   | Artik Refrigerator                                | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,760.00            | 1   |                 | £1,760.00                   | Parish Clerk |
| 27                                  | nil          | Vehicles & Plant   | Goal Posts  | Stanley Street, Killamarsh, S21 1EL | unknown       | £711.00              | 1   |                 | £711.00                     | Parish Clerk |
| 28                                  | nil          | Vehicles & Plant   | Ambirad Heaters                                   | Stanley Street, Killamarsh, S21 1EL | unknown       | £8,878.00            | 1   |                 | £8,878.00                   | Parish Clerk |
| 29                                  | nil          | Vehicles & Plant   | TMV Valves  | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,818.00            | 1   |                 | £1,818.00                   | Parish Clerk |
| 30                                  | nil          | Vehicles & Plant   | Locking In System                                 | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,670.00            | 1   | -1670           | £0.00                       | Parish Clerk |
| 31                                  | nil          | Vehicles & Plant   | Leisure Centre Security Doors & Grills            | Stanley Street, Killamarsh, S21 1EL | unknown       | £2,158.00            | 1   |                 | £2,158.00                   | Parish Clerk |
| 32                                  | nil          | Vehicles & Plant   | 6 X HP Computers                                  | Stanley Street, Killamarsh, S21 1EL | unknown       | £3,595.00            | 1   | -3595           | £0.00                       | Parish Clerk |
| 33                                  | nil          | Vehicles & Plant   | Microsoft Surface Pro                             | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,397.00            | 1   |                 | £1,397.00                   | Parish Clerk |
| 34                                  | nil          | Vehicles & Plant   | Hair Dryers                                       | Stanley Street, Killamarsh, S21 1EL | unknown       | £900.00              | 1   |                 | £900.00                     | Parish Clerk |
| 35                                  | nil          | Vehicles & Plant   | Glasswasher                                       | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,435.00            | 1   |                 | £1,435.00                   | Parish Clerk |
| 36                                  | nil          | Vehicles & Plant   | HP250 G6 Laptop                                   | Stanley Street, Killamarsh, S21 1EL | unknown       | £808.00              | 1   |                 | £808.00                     | Parish Clerk |



**Killamarsh Parish Council - Fixed Asset Register - Entries Recorded up to 31 March 2021**  
**Prepared by the Locum Clerk in a new format using the data from the previous Asset Register prepared by DCK Accounting Solutions**

| Ref No                              | Asset ID Tag | Category         | Description                           | Location                            | Date Acquired | Purchase Cost      | QTY | Disposals 20/21    | Total Purchase Cost (Value) | Custodian    |
|-------------------------------------|--------------|------------------|---------------------------------------|-------------------------------------|---------------|--------------------|-----|--------------------|-----------------------------|--------------|
| 37                                  | nil          | Vehicles & Plant | Boiler Pump Upgrade                   | Stanley Street, Killamarsh, S21 1EL | unknown       | £7,050.00          | 1   |                    | £7,050.00                   | Parish Clerk |
| 38                                  | nil          | Vehicles & Plant | Fireproof Cabinet                     | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,034.00          | 1   |                    | £1,034.00                   | Parish Clerk |
| 39                                  | nil          | Vehicles & Plant | TwinTech Scrubber Dryer Floor Cleaner | Stanley Street, Killamarsh, S21 1EL | unknown       | £2,975.00          | 1   |                    | £2,975.00                   | Parish Clerk |
| 40                                  | nil          | Vehicles & Plant | Upper Gym Floor                       | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,408.00          | 1   |                    | £1,408.00                   | Parish Clerk |
| 41                                  | nil          | Vehicles & Plant | Upper Gym Lighting                    | Stanley Street, Killamarsh, S21 1EL | unknown       | £2,808.00          | 1   |                    | £2,808.00                   | Parish Clerk |
| 42                                  | nil          | Vehicles & Plant | Upper Gym Equipment                   | Stanley Street, Killamarsh, S21 1EL | unknown       | £22,869.00         | 1   |                    | £22,869.00                  | Parish Clerk |
| 43                                  | nil          | Vehicles & Plant | Kitchen Combi Boiler                  | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,970.00          | 1   |                    | £1,970.00                   | Parish Clerk |
| 44                                  | nil          | Vehicles & Plant | CCTV-Leisure Centre                   | Stanley Street, Killamarsh, S21 1EL | unknown       | £14,326.00         | 1   |                    | £14,326.00                  | Parish Clerk |
| 45                                  | nil          | Vehicles & Plant | Network Cabinet                       | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,269.00          | 1   |                    | £1,269.00                   | Parish Clerk |
| 46                                  | nil          | Vehicles & Plant | Large Sports Hall Floor               | Stanley Street, Killamarsh, S21 1EL | unknown       | £10,795.00         | 1   |                    | £10,795.00                  | Parish Clerk |
| 47                                  | nil          | Vehicles & Plant | Boiler Flue                           | Stanley Street, Killamarsh, S21 1EL | unknown       | £4,093.00          | 1   |                    | £4,093.00                   | Parish Clerk |
| 48                                  | nil          | Vehicles & Plant | Upper Gym Air conditioning            | Stanley Street, Killamarsh, S21 1EL | unknown       | £6,705.00          | 1   |                    | £6,705.00                   | Parish Clerk |
| 49                                  | nil          | Vehicles & Plant | Large Sports Hall Lighting            | Stanley Street, Killamarsh, S21 1EL | unknown       | £9,000.00          | 1   |                    | £9,000.00                   | Parish Clerk |
| 50                                  | nil          | Vehicles & Plant | Small Sports Hall Lighting            | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,925.00          | 1   |                    | £1,925.00                   | Parish Clerk |
| 51                                  | nil          | Vehicles & Plant | Leisure Centre Security Lighting      | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,873.00          | 1   |                    | £1,873.00                   | Parish Clerk |
| 52                                  | nil          | Vehicles & Plant | 2 x Smoke Detectors                   | Stanley Street, Killamarsh, S21 1EL | unknown       | £1,082.00          | 1   |                    | £1,082.00                   | Parish Clerk |
| <b>Total Cost for Annual Return</b> |              |                  |                                       |                                     |               | <b>£453,464.00</b> |     | <b>-£28,348.00</b> | <b>£425,116.00</b>          |              |
| 53                                  | nil          | Infrastructure   | Bus Shelters (x9)                     | unknown                             | unknown       | £33,075.00         | 1   |                    | £33,075.00                  | Handyman     |
| 54                                  | nil          | Infrastructure   | Bench Seats (x9)                      | unknown                             | unknown       | £1,800.00          | 1   |                    | £1,800.00                   | Handyman     |
| 55                                  | nil          | Infrastructure   | Flower Plinths (x3)                   | unknown                             | unknown       | £3,000.00          | 1   |                    | £3,000.00                   | Handyman     |
| 56                                  | nil          | Infrastructure   | Manchester Planters (x7)              | unknown                             | unknown       | £2,093.00          | 1   |                    | £2,093.00                   | Handyman     |
| 57                                  | nil          | Infrastructure   | Manchester Planters (x6)              | unknown                             | unknown       | £750.00            | 1   |                    | £750.00                     | Handyman     |
| 58                                  | nil          | Infrastructure   | Cemetery Fencing                      | unknown                             | unknown       | £20,436.00         | 1   |                    | £20,436.00                  | Handyman     |
| 59                                  | nil          | Infrastructure   | Belkane Play Area Fencing             | unknown                             | unknown       | £8,287.00          | 1   |                    | £8,287.00                   | Handyman     |
| 60                                  | nil          | Infrastructure   | Bus Shelters (2)                      | unknown                             | unknown       | £12,314.00         | 1   |                    | £12,314.00                  | Handyman     |
| 61                                  | nil          | Infrastructure   | Skate & Ride Park                     | unknown                             | unknown       | £104,108.00        | 1   |                    | £104,108.00                 | Handyman     |
| 62                                  | nil          | Infrastructure   | Metal Notice Boards                   | unknown                             | unknown       | £689.00            | 1   |                    | £689.00                     | Handyman     |
| 63                                  | nil          | Infrastructure   | Salt Bins                             | unknown                             | unknown       | £3,076.00          | 1   |                    | £3,076.00                   | Handyman     |
| 64                                  | nil          | Infrastructure   | Bus Shelter (2)                       | unknown                             | unknown       | £8,096.00          | 1   |                    | £8,096.00                   | Handyman     |
| 65                                  | nil          | Infrastructure   | Car Park Resurfacing                  | unknown                             | unknown       | £4,550.00          | 1   |                    | £4,550.00                   | Handyman     |
| 66                                  | nil          | Infrastructure   | Belk Lane Fencing                     | unknown                             | unknown       | £1,530.00          | 1   |                    | £1,530.00                   | Handyman     |
| 67                                  | nil          | Infrastructure   | MUGA Fencing                          | unknown                             | unknown       | £6,546.00          | 1   |                    | £6,546.00                   | Handyman     |
| 68                                  | nil          | Infrastructure   | Astroturf Fencing                     | unknown                             | unknown       | £6,385.00          | 1   |                    | £6,385.00                   | Handyman     |
| 69                                  | nil          | Infrastructure   | Memorial Garden Fencing               | unknown                             | unknown       | £2,550.00          | 1   |                    | £2,550.00                   | Handyman     |
| 70                                  | nil          | Infrastructure   | Astroturf Resurfacing                 | unknown                             | unknown       | £51,358.00         | 1   |                    | £51,358.00                  | Handyman     |
| 71                                  | nil          | Infrastructure   | Car Park Drainage                     | unknown                             | unknown       | £1,972.00          | 1   |                    | £1,972.00                   | Handyman     |
| 72                                  | nil          | Infrastructure   | Play Area Safety Surface L/Centre     | unknown                             | unknown       | £1,525.00          | 1   |                    | £1,525.00                   | Handyman     |
| 73                                  | nil          | Infrastructure   | Play Area Drainage L/Centre           | unknown                             | unknown       | £1,733.00          | 1   |                    | £1,733.00                   | Handyman     |
| 74                                  | nil          | Infrastructure   | Cemetery Drive                        | unknown                             | unknown       | £13,610.00         | 1   |                    | £13,610.00                  | Handyman     |



**Killamarsh Parish Council - Fixed Asset Register - Entries Recorded up to 31 March 2021**  
**Prepared by the Locum Clerk in a new format using the data from the previous Asset Register prepared by DCK Accounting Solutions**

| Asset Ref No | ID Tag | Category         | Description   | Location                              | Date Acquired | Purchase Cost                       | QTY                | Disposals 20/21 | Total Purchase Cost (Value) | Custodian    |
|--------------|--------|------------------|---|---------------------------------------|---------------|-------------------------------------|--------------------|-----------------|-----------------------------|--------------|
| 75           | nil    | Infrastructure   | Security Lighting                                     | unknown                               | unknown       | £17,439.00                          | 1                  |                 | £17,439.00                  | Handyman     |
| 76           | nil    | Infrastructure   | Anti Climb Roof Fencing                               | unknown                               | unknown       | £1,074.00                           | 1                  |                 | £1,074.00                   | Handyman     |
| 77           | nil    | Infrastructure   | Cemetery Footpath                                     | unknown                               | unknown       | £5,100.00                           | 1                  |                 | £5,100.00                   | Handyman     |
| 78           | nil    | Infrastructure   | Skatepark Fencing                                     | unknown                               | unknown       | £850.00                             | 1                  |                 | £850.00                     | Handyman     |
| 79           | nil    | Infrastructure   | 8 x Killamarsh in Colour Planters                     | unknown                               | unknown       | £1,952.00                           | 1                  |                 | £1,952.00                   | Handyman     |
| 80           | nil    | Infrastructure   | Birchlands Play Area Path                             | unknown                               | unknown       | £3,140.00                           | 1                  |                 | £3,140.00                   | Handyman     |
| 81           | nil    | Infrastructure   | Birchlands Park Furniture                             | unknown                               | unknown       | £2,303.00                           | 1                  |                 | £2,303.00                   | Handyman     |
| 82           | nil    | Infrastructure   | Birchlands Park Bins                                  | unknown                               | unknown       | £768.00                             | 1                  |                 | £768.00                     | Handyman     |
|              |        |                  |   |                                       |               | <b>Total Cost for Annual Return</b> | <b>£322,109.00</b> | <b>£0.00</b>    | <b>£322,109.00</b>          |              |
| 83           | nil    | Community Assets | Jubilee Playing Field, Birchlands Drive               | Birchlands Drive, Killamarsh          | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 84           | nil    | Community Assets | Central Play Area, Belkiane Drive                     | Belkiane Drive, Killamarsh            | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 85           | nil    | Community Assets | Highmoor, Mansfield Road                              | Mansfield Road, Killamarsh            | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 86           | nil    | Community Assets | Allotments - Station Road                             | Station Road, Killamarsh              | unknown       | £1.00                               | 1                  |                 | £1.00                       | Parish Clerk |
| 87           | nil    | Community Assets | Allotments - Belkiane Drive                           | Belkiane Drive, Killamarsh            | unknown       | £1.00                               | 1                  |                 | £1.00                       | Parish Clerk |
| 88           | nil    | Community Assets | Kirkcrao Lane Cemetery                                | Kirkcrao Lane, Killamarsh             | unknown       | £1.00                               | 1                  |                 | £1.00                       | unknown      |
| 89           | nil    | Community Assets | Westthorpe Road Village Green                         | Westthorpe Road, Killamarsh           | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 90           | nil    | Community Assets | Linear Park   | unknown                               | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 91           | nil    | Community Assets | Land Fronting Canal Bridge                            | unknown                               | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 92           | nil    | Community Assets | Memorial Gardens, High Street                         | High Street                           | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 93           | nil    | Community Assets | Land at rear of 7 Netermoor Lane                      | Netermoor Road, Killamarsh            | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 94           | nil    | Community Assets | Land off Sheffield Road (former Sports Centre access) | unknown                               | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
| 95           | nil    | Community Assets | Flagpole, Kirkcrao Lane/Bridge Street junction        | Kikbridge Lane/Bridge Street junction | unknown       | £1.00                               | 1                  |                 | £1.00                       | Handyman     |
|              |        |                  |   |                                       |               | <b>Total Cost for Annual Return</b> | <b>£13.00</b>      |                 | <b>£13.00</b>               |              |
|              |        |                  |   |                                       |               | <b>Total Fixed Asset Value:</b>     |                    |                 | <b>£4,090,292.00</b>        |              |

|  |                      |   |
|--|----------------------|---|
| <b>The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's Annual Governance and Accountability Return</b> |                      |   |
| <b>Total Fixed Asset Register Value at 31 March 2020:</b>  | <b>£4,115,569.00</b> |   |
| <b>Value of changes / additions (see disposals register or asset addition):</b>  | <b>-£25,277.00</b>   | New assets at reference 81 and 82 - value to £3,071 |
| <b>Total Fixed Asset Register Value Recorded at 31 March 2021:</b>   | <b>£4,090,292.00</b> | <b>As per Box 9 AGAR figure</b>                     |
| Assets updated up to 28 February 2021  |                      |   |



Killamarsh Parish Council - Fixed Asset Register - Entries Recorded up to 31 March 2021  
 Prepared by the Locum Clerk in a new format using the data from the previous Asset Register prepared by DCK Accounting Solutions

| Asset Ref No   | ID Tag | Category | Description  | Location | Date Acquired | Purchase Cost | QTY | Disposals 20/21 | Total Purchase Cost (Value) | Custodian |
|--|--------|----------|--|----------|---------------|---------------|-----|-----------------|-----------------------------|-----------|
| <b>COUNCIL ASSETS ON LEASE</b>   |        |          |  |          |               |               |     |                 |                             |           |
| Canon Printer, Photocopier and Scanner - details recorded on the procurement contracts timetable - ends 10/01/2023 - see contracts timetable |        |          |  |          |               |               |     |                 |                             |           |
| Council Ford Transit Van - Reg Number: YP20 KLS - lease ends 28/05/2023 - see contracts timetable  |        |          |  |          |               |               |     |                 |                             |           |
| <b>IT Equipment on lease - PSB breakdown of the assets on this lease no A093037702 - Ends 18/11/2022 - see contracts timetable</b>           |        |          |  |          |               |               |     |                 |                             |           |
| 7  |        |          | HP T630 Thin Client  |          |               |               |     |                 |                             |           |
| 4  |        |          | iiyama ProLite 24" Monitor   |          |               |               |     |                 |                             |           |
| 2  |        |          | HP 250 G7 15" Laptop 8GB RAM 256GB SSD   |          |               |               |     |                 |                             |           |
| 7  |        |          | HP Next Day Exchange Hardware Support Thin Client 3 Year   |          |               |               |     |                 |                             |           |
| 2  |        |          | Electronic HP Care Pack Next Business Day Hardware Support Laptop 3 Year   |          |               |               |     |                 |                             |           |
| 1  |        |          | Windows Server 2008 End of Life to include: 2012 R2 Windows User CALs, Email migration and 1 year backup based on 21 Mailboxes, Affinity Office365 Monthly Subscription - Advanced Threat Protection, Affinity Office365 Monthly Subscription - Exchange Online Plan, ENGINEER DAY RATE ONSITE (SILVER) including one out of hours, HP PROLIANT ML350P GEN8 HW Maintenance Onsite Support 24/7 4 Hour Response 3 Year Warranty |          |               |               |     |                 |                             |           |
| 1  |        |          | IT Hardware & Software   |          |               |               |     |                 |                             |           |
| 1  |        |          | Delivery and Install   |          |               |               |     |                 |                             |           |

Smaller authority name:  Killamarsh Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

| NOTICE  | NOTES  |
|---|--|
| <p>1. Date of announcement <u> 29 June 2021 </u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:</p> <p>(b) Councillor Steve Clough [Chairman]<br/>Killamarsh Parish Council, Killamarsh Community Campus<br/>(Former Rykneld Holmes Housing Office), 3 Stanley Street<br/>Killamarsh, S21 1EL.<br/>Email: <a href="mailto:s.clough@killamarsh.info">s.clough@killamarsh.info</a> Tel: 07828211725</p> <p>commencing on (c) <u> Thursday 01 July 2021 </u></p> <p>and ending on (d) <u> Wednesday 11 August 2021 </u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b><br/><b>15 Westferry Circus</b><br/><b>Canary Wharf</b><br/><b>London E14 4HD</b><br/>(<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</p> | <p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p> |





# Annual Internal Audit Report 2020/21

Killamarsh Parish Council

www.killamarsh-pc.gov.uk

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")  |  |     | ✓              |
| L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.   |  |     | ✓              |
| M. The authority, during the previous year (2019-20) 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 2019/20 AGAR (see AGAR Page 1 Guidance Notes).   |  | ✓   |                |
| <b>O. (For local councils only)</b><br>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

23/03/2021 29/03/2021 07/06/2021

Name of person who carried out the internal audit

P R Parkin

Signature of person who carried out the internal audit

P. R. Parkin

Date

07/06/2021

\*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).





**Phil Parkin**

**accountancy and audit services**

**Reg. office: 51 Martin Close, Aughton, Sheffield S26 3RJ**

**Tel: 07983 352 470**

Councillor S Clough  
Killamarsh Parish Council  
Stanley Street,  
Killamarsh  
Derbyshire  
S21 1EL

21 April 2021

Dear Councillor Clough,

**Killamarsh Parish Council - Audit of Accounts 2020/21 – Interim Report**

I have been asked to undertake the internal audit of Killamarsh Parish Council for 2020/21. My work was based on a detailed schedule of Internal Audit testing, and the letter of engagement.

#### **Introduction**

The Parish Council appointed me as Internal Auditor for 2020/21 on 22 February 2021, after seeking bids from four other providers.

A review of the Council's Financial Arrangements by North East Derbyshire District Council (NEDDC) was reported in March 2020; additional reviews were made of its Financial Framework (RoTFF) and Governance Health Check Audit (GHCA) in early 2021.

These reviews highlight serious weaknesses in the Council's arrangements, and stress the need for urgent corrective action, which I understand has now commenced.

There is clear evidence that, on number of financial matters, the standards of financial management fell well short of acceptable standards.

I will not repeat the detailed findings of these reviews, but, rather, I will refer to them as part of my assessment, which is normal practice.

#### **Budgets and budgetary control**

A budget was prepared in support of the precept of £496,305 set by the Council on 10 January 2020. Both expenditure and income were set at £904,620 and a contingency reserve was noted as £28,437 (other reserves were earmarked totalling £35,700). I have seen no evidence that the level of reserves (which were low at the time) was subject to discussion or that professional advice was given on appropriate levels. However, a three year forecast was made and there was a plan to increase the reserves.

A robust approach was taken to setting the 2021/22 budget, and reserves have been set within the levels required under the new income level without the Sports Centre.

The RoTFF details many failings and concludes that there are weaknesses "from the preparation of the budget to monitoring stages including... performance monitoring reports provided to council and committees".

NEDDC, in early 2020, reported that FRs were not being adhered to with regard to the raising of purchase orders. I have confirmed that this was still the case during 2020/21. Encouragingly, a new purchase order template has been drafted and now purchase orders are in place.

Whilst some budget reports were considered by the Council throughout the year, these were inconsistent – some were generated from the Omega system, others were a more simplified version. Financial Regulation 4.8 requires that: "*These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances.*"

There was no obvious pattern, with months 3 (June), 5 (August), 7 (October) and 8 (November) being reported up to February 2021. There were various comments/notes on the reports, but no formal explanation of material variances.

Therefore, whilst some efforts were made in this regard, taken together with the comments in the RoTFF, I conclude that better arrangements are required.

***I make no further recommendations to those already contained in the RoTFF, the NEDDC and the GHCA reports. I am unable to make a positive conclusions in these areas.***



### **Overall Financial Position**

The Council has planned to deal with its difficult financial position by agreeing a transfer of the operation of its leisure facilities to NEDDC from 1 May 2021, via a Subsidy Reduction Scheme. This arrangement is intended to address the unsustainable cost of running the leisure centre. A subsidy to NEDDC has been included in the Council's budget, which decreases over three years, resulting in a significant reduction in the precept over that time by around £100,000 a year.

This three year plan is part of the 2021/22 budget and represents an improvement in financial planning and is in line with the Council's FRs.

### **Income**

A major item of income is the Council's precept from NEDDC which is received in two instalments. I was able to confirm the correct amount was credited to the Council's bank account in April and September 2020.

It is good practice for all receipts to be banked, and not used for other purposes. However, at times, receipts have been used to fund petty cash top ups and replaced by a cheque. I understand that his practice has now ceased.

I reviewed receipts for November 2020 and confirmed that amounts recorded as receipts had all been banked.

The Council operates a comprehensive cash / till receiving system (the EZ facility). I note that the NEDDC report says that "adequate cash collection controls are in place". I reviewed in detail the cash receiving documentation for the week 23 October to 4 November 2020. I confirmed that all receipts and card payments had been credited to the bank account. However, the banking/receipts summary had not been signed and checked as provided for on the document.

***I recommend that the weekly summaries of banking/receipts are signed and checked.***

For regular users of the Council's facilities, there is no process to raise invoices; instead, the Council has informal arrangements to ensure that sums due are collected.

***I recommend that invoices are raised for users of the Council's facilities, as is good practice.***

Government Job Retention Grant, based on 80% of payments to furloughed staff, was received throughout the year. I reviewed a sample and confirmed the correct amount was received from April 2020 to December 2020. I reviewed in detail the November 2020 claim for £6,215.41 and found it to be correct.

I reviewed the Council's allotments register, for Station Road (22 plots) and Belk Lane (20 plots). The charge per plot for 2020/21 was £10, and payment was noted on the register, totalling £130 for Station Road (out of £220) and £110 for Belk Lane (out of £200).

I understand that the accounts show just £70 unpaid – considerably less than the £90 for each site outstanding on the register. I was unable to verify those plot holders who were recorded as paying, and some plot holders had paid but were not on the register.

The Council recognises that it needs to overhaul its allotment accounting system, and is in the process of doing so.

***I recommend that the revised system facilitates a sound audit trail enabling confirmation that amounts due are paid.***

Whilst there are some areas in need of improvement, I conclude that, for the most part, expected income was received.

### **Petty Cash**

I reviewed the "office" petty cash payments for May - July 2020. A detailed schedule existed with Vat identified to be reclaimed. Unfortunately, there were no receipts to support the small number of payments, totalling £140.14.

The Council no longer uses this petty cash, and the balance of £262.74 was paid into the bank on 18 December 2020, though I was not able to verify that this was the last recorded balance and therefore the correct amount to be paid in. I confirmed that two bar floats of £200 and £800 were also banked on that date.

***I am therefore unable to confirm that "Petty cash payments were properly supported by receipts"***

Separately, the safe contained another 'bar float' of £500, an emergency float #1 of £100 and an emergency float #2 of £400.

***I recommend that the various floats be rationalised and banked if not needed.***

£100,000 should have an investment strategy; where councils have more than £10,000, it is good practice to adopt such a strategy. The Council currently has no such strategy.

***I therefore recommend that the Council develops a strategy in line with the statutory requirements.***

#### **Policies and procedures**

In spite of the shortcomings identified, there have clearly been efforts to strengthen the Council's arrangements. The Anti Fraud and Corruption Policy is comprehensive, and an example of good practice. Similarly, the Council has adopted a policy on the review of the effectiveness of Internal Audit, which I have rarely seen, even though it is recommended by the Practitioners' Guide.

There are also arrangements to assess the effectiveness of internal controls, involving a small working group of councillors.

#### **Website**

The Council publishes agendas and minutes on its website which in principle, is helpful to anyone seeking information about the Council. However, I found it to have gaps in the minutes that were available, and in some cases the links from meetings to minutes were not operating. Specifically, Council meeting minutes for 7, 15 and 28 September 2020 and 26 October 2020 were only located by reference to later agendas approving the respective minutes.

At the time of my audit (March 2021) the website did not contain payments over £500, which were only listed up to March 2020, with no details for the year 2020/21.

I commend the listing of the budget compared to actual on the website, though the June to September reports were absent. I also noted that the reports were headed as, for example "for the month of February", whilst the reports appeared to be a cumulative position *to the end of February*.

***I recommend that the missing minutes / links be added / updated to the website, and that a review be made to provide improve the availability of key public records, including payments over £500.***

#### **Public rights and publication of AGAR**

The Council initially did not advertise the public rights to inspect its accounts and raise objections. However, these rights were belatedly advertised on its website, for the requisite period. The 2019/20 AGAR was published on the Council's website, but unfortunately it was under the general documents, and not linked to the finance section where all previous AGARs can be accessed.

The External Audit Certificate and Conclusion of Audit Notice were published on the Council's website, but not by the due date of 30 November 2020. However, it was published at the very earliest opportunity by the Locum Clerk, immediately upon her commencement, on 8 December 2020.

***I recommend that the Council formally resolves the date for public rights and that its minutes record this decision, and that it ensures that the AGAR is linked to the finance section of the website.***

It is worth noting that due to various lockdowns and the Operations Manager leaving, not all sports information was immediately to hand. The Council had to work under difficult circumstances e.g. changes to online banking, the pandemic, new ways of working due to pandemic, major changes to staff and Locum Clerks. Although these cannot be accepted as excuses they are reasons that should be noted as they were contributing factors.

#### **Conclusion**

The Council has clearly struggled to meet acceptable standards in some areas, and specifically has not complied with its own Financial Regulations in certain cases. This inevitably results in some negative conclusions in the Annual Internal Audit Report within the AGAR.

However, there has been a thorough assessment of the Council's position which should enable it to make significant improvements. Indeed some of these are already apparent, namely by adopting robust policies on Anti Fraud and Corruption, Internal Audit and a demonstrably improved Risk Assessment.

There now needs to be a period of consolidation in which these and other recommendations are implemented, in order for the Council to achieve an acceptable level of governance.



### **Payroll**

I reviewed the payroll for January 2021, containing 15 paid members of staff. Contracts of Employment existed for 10, though one lacked the signature of the Clerk.

The pay scales recorded in each contract have been superseded by changes to national pay scales, and consequently, I was unable to confirm that payments agreed to those authorised by the Council.

I was able to confirm that the scale points detailed in July 2020 (and passed to NEDDC for the payroll) had been correctly used. However, the hours for some staff differed from the contracts of employment.

I confirmed the payroll deductions and agreed the payment to on 26 January to NEDDC through the Council's bank.

***I am therefore unable to confirm that "Salaries to employees were paid in accordance with this authority's approval"***

***I recommend that contracts of employment be updated and / or prepared (where absent) to clearly record the appropriate pay scales and hours of work, which in turn should be confirmed by the Council.***

### **Payments**

It is a basic principle that all payments should be supported by an invoice or similar documentation. My review of payments in April and December 2020 highlighted a number of missing invoices. Most, though not all of these were subsequently provided.

One invoice from Stepping out with Michelle was for £372.50, but a further £52.50 had been added before payment.

In most cases, Vat had been accounted for correctly (see minor error noted in Vat section below).

The NEDDC report concluded that, whilst processes for paying invoices were inefficient, controls were in place. I would add to this that frequently, the sections on invoices for "RFO paid", "AO confirm" and "Cllr sig" were blank, suggesting that set procedures were not being followed.

I have seen evidence of some goods and services being obtained with appropriate quotations. However the RoTFF highlighted the absence of a contracts register, which would help to demonstrate how Financial Regulations and Standing Orders are adhered to.

***I recommend that more comprehensive evidence is maintained in support of payments made; also where adjustments are required to invoices, that an additional or revised invoice be obtained from the supplier.***

### **Bank Reconciliations**

Bank reconciliations are prepared promptly each month, and presented to the Council. I reviewed the September and December 2020 reconciliation and agreed the figures to bank statements.

### **Risk Assessment**

A financial risk assessment was adopted on 25 November 2019, which the RoTFF assessed as inadequate in many ways. More recently, a comprehensive and much improved Risk Assessment Policy and Corporate Risk Register with meaningful risks levels and risk appetite has been produced and adopted by the Council. The new risk register was adopted by full council at the meeting held on the 22nd February 2021 following a recommendation from the Finance committee meeting held on the 12th February 2021. This is a significant improvement, and is subject to an annual review.

### **VAT**

Quarterly VAT returns are submitted and I was able to review the first three returns up to 31 December 2020 and verified the claims to receipts in the Council's bank.

An amount of £107.50 was reclaimed relating to an invoice from Derbyshire County Council; this should have been £47.50 and an amendment has now been made.

### **Investment strategy**

Statutory Guidance issued under Section 15(1)(a) of the Local Government Act 2003 and effective from April 2018, requires that councils investing over



My letter of engagement says "The fee is based on the assumption that the Parish Council's records and accounts are accurate, up to date and reliable. Should any further work be required, due to shortcomings in records or accounts, then additional fees may be chargeable, but only after consultation with the Town Council."

The shortcomings referred to above in this report indicate that the administration and governance fall short of what would be expected in many areas. The audit has consequently consumed more time than should be the case. I will endeavour to keep any additional charge as low as possible, and will review the position after the final stage of the audit.

Finally, I would like to place on record my thanks to the Council and its officers for their assistance and courtesy during my audit.

Yours sincerely

*P R Parkin*

P R Parkin CPFA



**Phil Parkin**

**accountancy and audit services**

**Reg. office: 51 Martin Close, Aughton, Sheffield S26 3RJ  
Tel: 07983 352 470**

Councillor S Clough  
Killamarsh Parish Council  
Stanley Street,  
Killamarsh  
Derbyshire  
S21 1EL

7 June 2021

Dear Councillor Clough,

**Killamarsh Parish Council - Audit of Accounts 2020/21 – Final Report**

I have been asked to undertake the internal audit of Killamarsh Parish Council for 2020/21. I have previously carried out an interim audit and reported that on 21 April 2021. I report the final stage of my audit below. My work was based on a detailed schedule of Internal Audit testing, and the letter of engagement.

**Asset Register and Insurance**

The Council has updated its asset register, which will be reported to the Council in June 2021. I reviewed the register, its deletions and additions, together with the related insurance policy and found no matters of concern.

Fidelity insurance cover is set at £400,000, which is insufficient given that the Council holds funds in excess of this amount.

***I recommend that the fidelity insurance be increased to cover the maximum amount likely to be held by the Council.***

**Annual Governance and Accountability Report (AGAR)**

Entries on the AGAR were supported by evidence from the accounting system, and based on the correct accounting basis, namely income and expenditure.

**Bank Reconciliation**

I reviewed the final year-end bank reconciliation and agreed the Unity bank balance of £282,771.17 to the bank statement. This was supplemented by cash floats totalling £1,073.40, resulting in a total of £283,844.57 which agrees to box 8 on the AGAR.

**Conclusion**

In view of my interim report, the Council has clearly struggled to meet acceptable standards in some areas, and specifically has not complied with its own Financial Regulations in certain cases. This has inevitably resulted in some negative conclusions in the Annual Internal Audit Report within the AGAR, namely:

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for;

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate;

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;

M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations;

N. The authority has complied with the publication requirements for 2019/20 AGAR.

The remaining areas were assessed as positive and there are grounds to believe that the Council can achieve an acceptable level of governance, by moving forward with the agenda set by the Locum Clerk.



My letter of engagement says "The fee is based on the assumption that the Parish Council's records and accounts are accurate, up to date and reliable. Should any further work be required, due to shortcomings in records or accounts, then additional fees may be chargeable, but only after consultation with the Town Council."

The shortcomings referred to in my earlier report indicated that the administration and governance fell short of what would be expected in many areas. The audit has consequently consumed more time than should be the case. I have endeavoured to keep any additional charge as low as possible, and I previously advised the Council that this would be no more than £200. I have reviewed the position after the final stage of the audit, and will limit my charge for additional work to £175.

Finally, I would like to place on record my thanks to the Council and its officers for their assistance and courtesy during my audit.

Yours sincerely

*P R Parkin*

P R Parkin CPFA