

To all Members of the Finance & Management Committee

You are hereby summoned to attend a meeting of the **Finance and Management Standing Committee** to be held at **HOLMFIRTH CIVIC HALL, HUDDERSFIELD ROAD, HOLMFIRTH HD9 3AS** on **MONDAY 20 JUNE 2022** at **7pm** to transact the following business -

- AGENDA – (A)

	Welcome	7.00 pm
	Public Question Time	
	Prior to the commencement of the business session of the Council, there will be an open session lasting 15 minutes, for members of the public to speak to the Council.	
2223 20	Public Bodies (Admission to Meetings) Act 1960 amended by Openness of Local Government Bodies Regulations 2014	7.15 pm
	As Local (Parish & Town) Council meetings can now be recorded, the Chairman to check if anybody wishes to record the meeting, to ensure reasonable facilities can be provided. The Officer will be recording the meeting in video format for upload to the Parish Council's YouTube channel.	
2223 21	To accept apologies for absence	7.16 pm
2223 22	To receive Members' and Officers' personal and disclosable pecuniary interests in items on the agenda	7.17 pm
2223 23	To consider written requests for new DPI dispensations	7.18 pm
2223 24	To consider whether items on the agenda should be discussed in private session	7.19 pm
2223 25	To confirm the Minutes of the previous Committee meeting	7.20 pm
	<ul style="list-style-type: none"> - To note the Minutes of the Finance & Management Committee Meeting held on 25 April 2022, numbered 2223 01 to 2223 19 inclusive, - already approved by Council. (B) 	
2223 26	To nominate a Vice Chair of the Committee	7.21 pm
2223 27	Grants	7.25 pm
	<p>To note, the Grants Working Group has met twice and is making some progress with its proposals for Council on various and comprehensive aspects of the grants process. Chair to report.</p> <p>However, with the next cycle of grants to be considered in September 2022, - Service Provision on 12th September and Finance and Management on 19th September, - it is very unlikely that the Working Group's report and recommendations will have been finalised and approved by Council. The Council needs to make interim plans.</p> <p>To consider, how the Parish Council will manage the grant applications in terms of paperwork and process for the September grant cycles. RFO/Deputy Clerk to report.</p>	

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- As shared at the meeting of full Council, the RFO reports that earmarked reserves cannot be created from the money from a budget line. Earmarked reserves can only be created from general reserves. If the Council or a Committee via the Council wants to earmark money from a budget it must not move that money but keep it in mind that the money has been committed and at the end of the year the unspent budget falls into the general reserves at which point the earmarked reserve can be created. The RFO/Deputy Clerk will report on the Parish Council's committed ringfencing of budgets to become earmarked reserves. Thus, for example, the earmarked reserve for EMR 323 Community Assets – others in the Holme Valley currently consists of:
 - £5,000 earmarked for Hepworth Pre-School and Out of School Club
 - £2,017 earmarked for New Mill Scouts for their new scout hut.

ii. For May 2022 (E):

- (1) Bank Reconciliations All Accounts (to end 31 May 2022)
- (2) Cash Books All Accounts Receipts and Payments (to end 31 May 2022)
- (3) Trial Balance (to end 31 May 2022)
- (4) Detailed Income and Expenditure by Budget Heading (YTD Budget Report to end 31 May 2022)
- (5) Cash and Investment Reconciliation (to end 31 May 2022)
- (6) Earmarked Reserves (to end 31 May 2022)
- (7) VAT Return – quarter to date.

Members should specifically note:

- The earmarked reserves now include newly created ones agreed at Council 16 May 2022 to create reserves for the Climate Emergency Standing Committee, - namely, 339 EMR If It's Not Far Leave the Car and 340 EMR CESC Living Streets.
- The level of general reserves after the creation of these earmarked reserves is now £108,744 which is about 38% of precept. Target is around 25%.

2223 30

Tenancies

7.40 pm

- To note**, all payments for garages and allotments have been banked. Signed copies of the contracts have been authorised by the Clerk, a copy retained by the Parish Council and a copy returned to the tenant.
- Ongoing plans to meet arrears in rent.
Deputy Clerk to report.
To consider, any further action on this matter.

2223 31

Precept for 2022-23

7.50 pm

To note, the Parish Council has, as agreed with Kirklees, received the first part of two parts of the precept and special expenses grant from Kirklees Council, - a total of £143,010.50, which breaks down into £141,346.50 precept and £1,664 special expenses grant.

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2223 32

Interim Internal Audit

7.51 pm

- i. **To note**, 1) the Year End Internal Audit Report by the Parish Council's Internal Auditor and 2) the Annual Internal Audit Report as part of the Accountability and Governance Annual Return (AGAR). **(F,G)**

As shared with Councillors, two things from the internal auditor's checks required amendments and additions to the Parish Council's returns to be published and forwarded to the external auditor.

The first change is to do with our fixed asset values. This is covered under 5.7 under p4 of the full report. The internal auditor suggests that under the latest JPAG Practitioner's Guide March 2022 the phone box added to the fixed asset register should have been valued at £1 (what we paid for it) rather than £3,000 (what it will be worth). This recommendation would mean amending the value of the Parish Council's Fixed Assets thus:

Value of HVPC Fixed Assets	Year End 2020-21	Year End 2021-22
As it was previously agreed by Council (box valued at £3k)	£5,271,894	£5,274,894
As the internal auditor says figures should be (box valued at £1)	£5,271,894	£5,271,895

To consider, approving this amendment to the value of HVPC fixed assets and therefore to the Accounting Statements on the Accountability and Governance Annual Return 2021-22 (AGAR).

- ii. The one thing the Parish Council failed on in the Accountability and Governance Annual Return was a new internal control requirement that just came in this year, - this is about adherence to the transparency code. This requires the Parish Council to publish a variety of financial information and to do so in an agreed format. The Parish Council did not meet the requirements of this objective under this audit. Fortunately, the Parish Council's internal auditor has laid out for us everything the Parish Council needs to do to meet the new requirement.
- To consider**, approving the RFO/Deputy Clerk's report on this to the external auditor explaining how the Parish Council attends to address these shortcomings. The RFO/Deputy Clerk would envisage this would be in place before the next meeting of the Finance and Management Committee 22 August 2022. **(H)**
- iii. **To consider**, approving revised dates for the Notice of Public Rights and Publication of Unaudited Annual Governance and Accountability Return, - namely for the announcement of the notice to be on Tuesday 21st June and for the 30 working days for members of the public to inspect accounting records to be from Wednesday 22nd June to Tuesday 2nd August. **(I)**

2223 33

Internal Control Check

8.00 pm

To consider, to agree a date in July 2022 for Cllr Bustard to undertake internal control checks covering all the financial records from April to June.

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- 2223 34** **Banking** **8.05 pm**
- i. **To note**, the Officer has still not had time to investigate the options of moving to a new bank. This should be easier in the summer when the RFO/Deputy Clerk does not officiate over meetings 11 July to 15 August, so progress should be made before the next meeting.
- ii. **To note**, as previously communicated, the demand from Handelsbanken for all Councillors to supply proof of identification and address for certification in person.
- 2223 35** **Financial Records for the website** **8.07 pm**
- To note**, financial records for April 2022 and May 2022 have been uploaded to the Council website accessible from Quick Links.
- To note**, the RFO has added a new monthly record to the website, namely the [Trial Balance](#). This is quite useful because it records the Parish Council's earmarked reserves and the level of general reserves.
- 2223 36** **Holme Valley Parish Council Honours Board** **8.08 pm**
- i. The maintenance of the honours boards comes under the authority of the Finance and Management Committee under the Scheme of Delegation.
- Honours Board - approval sought to update Honours Board in the Exhibition Room as follows:
- 2017-2018 J G Cropper
2018-2019 Mrs D Hall
2019-2020 T Bellamy
2020-2021 Mrs R J Hogley JP
2021-2022 M Pogson
2022-2023 J Brook
- The Clerk has received a quotation from A1 Signs and Banners, – who provided this service previously in 2014, – at a cost of £60 plus VAT. If approval is obtained, the Clerk will authorise the work and arrangements will be confirmed for the work to be done on 7 July 2022.
- To consider**, approving expenditure on this work.
- ii. As a further consideration, the tradition regarding the Honours Board has been for female Chairs to have the title “Mrs” and for male Chairs to have no title.
- To consider**, whether to maintain the tradition, allow an option, or some other arrangement for the recording of names on the board.
- 2223 37** **Utility Aid** **8.15 pm**
- To note**, as instructed at the last meeting of the Finance and Management Committee, Utility Aid, the energy and utilities broker, has been contacted regarding the energy and water needs of the Parish Council pertaining to Holmfirth toilets. Utility Aid will audit our utility usage and then source rates in line with the Parish Council's needs including “greener” options.
- 2223 38** **Publicising the work of Holme Valley Parish Council** **8.16 pm**
- To consider**, recent events or news that this Committee wishes to publicise via the press, Parish Council website or social media.

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Close of Meeting

8.20 pm

Please note that timings on the agenda are given for guidance of the Chairman and the Council only and should not be taken as the time at which discussion of a particular item will commence. The Committee may agree to defer (in whole or part) any items on the Agenda, if necessary.



Mr Richard McGill
Responsible Finance Officer and Deputy Clerk to the Council

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DRAFT MINUTES OF THE FINANCE & MANAGEMENT COMMITTEE MEETING HELD ON MONDAY 25 APRIL 2022

Those present:

Chair: Cllr P Colling

Councillors: Cllrs M Blacka, P Davies, RP Dixon, C Greaves, R Hogley

Officer: Mr Rich McGill (RFO/Deputy Clerk)

Also present: Mrs Jen McIntosh (Clerk)

Welcome

The Chair welcomed Members to this first Committee meeting of the new Council Year 2022-23.

Public Question Time

A member of the public was present to speak in support of a grant application.

RESOLVED: The Committee resolved that standing orders could be suspended under item 2223 08 to allow the member of the public to talk and answer questions in support of the application at that time.

2223 01 Public Bodies (Admission to Meetings) Act 1960 amended by Openness of Local Government Bodies Regulations 2014

The RFO/Deputy Clerk had intended to record the meeting for upload to the Parish Council's YouTube channel. Unfortunately, the recording cut out after a brief period.

No-one else wished to record the meeting.

2223 02 To accept apologies for absence

Cllr Bustard had tendered an apology and this was approved by the Committee.

[Cllr Pogson had sent an email that he would be absent but this was not received by Officers or the Chair until after the meeting.]

Cllr RP Dixon and Cllr Greaves joined the meeting a couple of minutes after the start at 1902hrs. Cllr Sweeney was not in attendance.

2223 03 To receive Members' and Officers' personal and disclosable pecuniary interests in items on the agenda

None were disclosed.

2223 04 To consider written requests for new DPI dispensations

The Clerk did confirm that a DPI dispensation had been received but that the paperwork still lay with the Kirklees Monitoring Officer.

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2223 05 To consider whether items on the agenda should be discussed in private session

RESOLVED: Members resolved that no items should be heard in private.

2223 06 To confirm the Minutes of the previous Committee meeting

APPROVED: Members approved the Minutes of the Finance & Management Committee Meeting held on 14 March 2022, numbered 2122 83 to 2122 99 inclusive.

2223 07 Grants

- i NOTED:** Members noted that one meeting of the Grants Working Group had taken place with a project plan created and tasks allocated to Members. People attending commented positively about the meeting.
- ii NOTED:** Members noted the record of Grants against Budgets 2021-22 for the whole year and the moneys that had been unspent.
- iii NOTED:** Members noted that the RFO has publicised the grant awards for 2021-22 on social media.
- iv NOTED:** Members noted that, of the grants awarded last year, the only one not paid was one to Honley Business Association for CCTV. This has since been paid and treated as a debt in the end-of-year accounts.
- v** Members considered a request from Holmfirth Arts Festival to modify the scope of the grant they had previously been awarded. The Festival team asked that a grant not be used to fund a Children's Parade but towards a Music in the Garden event.
RESOLVED: The Committee approved this change of scope for the grant.
- vi Expressions of Interest forms**

Members considered whether to ask community groups to submit expressions of interest forms ahead of the next budget planning cycle in autumn 2022.

RESOLVED: The Committee resolved that expressions of interest forms would not be used at this time. Members would assess future grants need for budget setting using the ongoing grant applications.

2223 08 Applications for Grants

From 4315 Grants – Other Community Assets

- i To consider** The Committee considered a grant application from Hepworth Community Association for £5,000 towards structural, remedial work on Hepworth Village Hall. This was a deferred application from 2021-22.
RESOLVED: The Committee awarded Hepworth Community Association £5,000. The legal power for this would be Local Government Act 1972 Section 133

ii From 4405 Grants – Projects and Events

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The Committee considered a grant application from Hade Edge Residents Association for £500 for bunting and flags for the Queen's Platinum Jubilee.

RESOLVED: The Committee awarded Hade Edge Residents Association £100.

The legal power for this would be Local Government (Miscellaneous Provisions Act) 1976 Section 19.

- iii The Committee considered a grant application from Burrhouse Court and New Street Tenants and Residents for £100 towards a Platinum Jubilee event.
RESOLVED: The Committee awarded Burrhouse Court and New Street Tenants and Residents £100.
The legal power for this would be Local Government (Miscellaneous Provisions Act) 1976 Section 19.
- iv The Committee further considered whether these last named awards from 4405 Grants - Projects and Events under 2223 08 ii and iii might be put to Council for the amounts to be vired from a Publications and Communications Royal Events budget line or earmarked reserve since the Publications and Communications Committee oversees expenditure towards royal events.
RESOLVED: The Committee resolved that both awards should be awarded from 4405 Grants – Projects and Events and that no additional virements from other budgets should be sought.

2223 09 Accounts for Payment

- i **NOTED:** Members noted that there had been no additional expenditure from the Chairman's Expenses since the last meeting.
- ii **NOTED:** Members noted the completed Lists of Payments for March 2022.
- iii Members considered the pending month-to-date transactions on the Schedule of Payments for April 2022.
RESOLVED: The Committee approved the month-to-date Schedule of Payments for April 2022
- iv Cllr Hogley sought approval for payments involved in the financial plan of the Queen's Jubilee Wildflower & Tree Project.
RESOLVED: The Committee approved the payments set out in Cllr Hogley's report.

2223 10 Financial Statements

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NOTED: Members noted the following accounting summaries

i For February 2022:

- (1) Bank Reconciliations All Accounts (to end 28 February 2022)
- (2) Cash Books All Accounts Receipts and Payments (to end 28 February 2022)
- (3) Trial Balance (to end 28 February 2022)
- (4) Detailed Income and Expenditure by Budget Heading (YTD Budget Report to end 28 February 2022)
- (5) Cash and Investment Reconciliation (to end 28 February 2022)
- (6) Earmarked Reserves (to end 28 February 2022)
- (7) VAT Return quarter to date

ii For March 2022:

- (1) Bank Reconciliations All Accounts (to end 31 March 2022)
- (2) Cash Books All Accounts Receipts and Payments (to end 31 March 2022)
- (3) Trial Balance (to end 31 March 2022)
- (4) Detailed Income and Expenditure by Budget Heading (YTD Budget Report to end 31 March 2022)
- (5) Cash and Investment Reconciliation (to end 31 March 2022)
- (6) Earmarked Reserves (to end 31 March 2022)
- (7) VAT Return quarter - submitted

NOTED: Members specifically noted the following aspects of the accounting summaries:

- a. The VAT reclaim of £1153.82 had been submitted 19th April 2022.
- b. On the HSBC Current Account - Cash Book 1 the receipt of £4,620.91 from Holmfirth Civic Hall Community Trust had been included as a negative payment rather than as income. This is because this receipt is a reimbursement rather than income proper, and it should not show up in the records as income.
- c. On the HSBC Current Account - Cash Book 1, with regard to the payment of a grant of £5,000 to Holme Village Community Centre, this had been shown as having been paid from 4315 Other Community Assets via the earmarked reserve 323 EMR Community Assets – Others in the Holme Valley, - as approved by full Council. The 6000 code in the cash book identified a transfer from EMR.
- d. The report of the virement of £387 from 4705 Christmas Provision to 4755 Youth Facilities, - as approved by full Council, - and subsequently the payment of £5,000 to Kirklees Youth Forum that the virement was approved to fulfil. Description in the report.
- e. The journal entry of the movement of £2,017 from 4315 Other Community Assets to the earmarked reserve 323 EMR Community Assets – Others in the Holme Valley, - as approved by full Council. This had been earmarked for 10th Holme Valley (New Mill) Scouts for their new hut. Description in the journal entry.
- f. The journal entry of the creation of an earmarked reserve 334 EMR for the Holme Moss Viewing Point Project and the movement of £935 from general reserves to that reserve. Explanation in the journal entry.
- g. The payment of £10,000 to Holmfirth Civic Hall Community Trust towards energy-saving measures.

2223 11

Tenancies

NOTED: The Committee noted that all payments have been received for the annually

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- i paid tenancies, - garages and allotments, - though the cheques have not been banked yet. The RFO would make sure the cheques are paid in imminently. Arrangements had been made with the Clerk to co-sign the contracts for return to the leasers.
- ii **NOTED:** Regarding tenancy rent arrears, the Committee noted that, to date, all plans for meeting rent arrears were being followed.

2223 12 Final Accounts 2021-22

NOTED: The Committee noted that the RFO had completed the accounts for April 2022. The RFO reported that he would consult with the Committee Chair and Members with regard to the end of year submissions before sending to Council for approval and signature by the Chairman of Council at the Annual Council Meeting.

2223 13 Interim Internal Audit

NOTED: The Committee noted that the date for the final part of the internal audit had been set for 18th May after full Council has approved the final accounting statements and the Annual Governance and Accountability Return at the Council meeting 16 May.

2223 14 Internal Control Check

RESOLVED: The Committee thanked Cllr Hogley for undertaking the internal control checks for 2021-22 and Cllr Bustard for agreeing to do the checks for 2022-23. The first of the quarterly checks would be in early July 2022 and cover the months April-June 2022, date to be arranged nearer the time.

2223 15 Banking

NOTED: Members noted that, unfortunately, the RFO has not had a chance to talk to Unity Trust bank about their banking options. This would be more manageable once the final accounts are submitted and the internal audit complete.

2223 16 Utility Aid

Members heard a report from the RFO on the difficulties of staying on top of the cheapest tariffs on utilities for Holmfirth toilets given the Officers' workloads. Members considered using the organisation Utility Aid to broker the Parish Council's energy supply for Holmfirth toilets.

RESOLVED: The Committee resolved to consult with Utility Aid regarding their programme and for Utility Aid to look into utilities packages including a potential "green" option which was more environmentally friendly.

2223 17 Insurance Provision for the Parish Council

The RFO reported on difficulties with the Parish Council's insurance cover for 2022-23. Positively, however, he reported that the Parish Council and the Civic Hall were both

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covered at the time of the meeting. The broker said payment could be delayed until after formal ratification by full Council 16 May 2022.

RESOLVED: The Committee resolved that Cllr Colling, as Chair of Finance and Management, and Cllr Pogson, as Chair of Holme Valley Parish Council, would review the insurance documents ahead of a proposal of the insurance package to full Council.

2223 18 Financial Records for the website

NOTED: Members noted that the financial records for February and March 2022 had been uploaded to the Council website accessible from Quick Links.

2223 19 Publicising the work of Holme Valley Parish Council

RESOLVED: The grant awards from this meeting would be publicised via the Parish Council website and social media.

**Close of Meeting
The Meeting finished at 822pm**

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Chairman

Holme Valley Parish Council Cash Book 2022-23

HSBC Community Current Account

Schedule of Payments June 2022

No	HVPC ref	Payment Sent Date	Payment method	Check v Statement	To pay	Inv date	Inv number	Description	Net	Vat	Gross	Authorisation to Pay	Legislation
1		03/06/2022	CHG	<input type="checkbox"/>	HSBC			BANK CHARGES	£8.00	£0.00	£8.00	Council 2122 57	LGA 1972 S111
2		07/06/2022	DD	<input type="checkbox"/>	BT			INTERNET AND PHONE	£37.77	£7.55	£45.32	Council 2122 57	LGA 1972 S137
3		07/06/2022	BACS	<input type="checkbox"/>	WEST YORKSHIRE COMBINED AUTHORITY			HV MINIBUS SERVICE MAR	£1,971.00	£0.00	£1,971.00	Council 2122 57	LGA 1972 S111
4		07/06/2022	BACS	<input type="checkbox"/>	DOCUMENT LOGIC			PHOTOCOPYING	£120.15	£24.03	£144.18	Council 2122 57	LGA 1972 S111
5		07/06/2022	BACS	<input type="checkbox"/>	YLCA			WEBINAR: SPEED MATTERS - CLLR 25	£25.00	£0.00	£25.00	Council 2122 57	LGA 1972 S111
6		07/06/2022	BACS	<input type="checkbox"/>	MAINTENANCE CONTRACTOR			MAINTENANCE	£1,554.69	£0.00	£1,554.69	Council 2122 57	PCA 1971 S1, S4
7		07/06/2022	BACS	<input type="checkbox"/>	MAINTENANCE CONTRACTOR			WOOLDALE PHONE BOX REFURBISHMENT	£1,460.00	£172.00	£1,632.00	Council 2122 57	LGA 1972 S137
8		07/06/2022	BACS	<input type="checkbox"/>	DOCUMENT LOGIC			PHOTOCOPYING	£38.66	£7.73	£46.39	Council 2122 57	LGA 1972 S111
9		07/06/2022	BACS	<input type="checkbox"/>	INTERNAL AUDIT YORKSHIRE			YEAR END INTERNAL AUDIT	£373.31	£0.00	£373.31	Council 2122 57	LGA 1972 S111
10		07/06/2022	BACS	<input type="checkbox"/>	PRINCIPAL HYGIENE SERVICES LTD			SUPPLY AND SERVICE NAPPY UNIT	£380.00	£76.00	£456.00	Council 2122 57	PHA 1936 S87
11		07/06/2022	BACS	<input type="checkbox"/>	WEST YORKSHIRE COMBINED AUTHORITY			HV MINIBUS SERVICE APR	£1,908.00	£0.00	£1,908.00	Council 2122 57	LGA 1972 S111
12		07/06/2022	BACS	<input type="checkbox"/>	STAFF 04			REIMBURSEMENT CARD FOR JUBILEE HM QUEEN	£2.00	£0.00	£2.00	Council 2122 57	LGA 1972 S137
			DD	<input type="checkbox"/>	O2			IPAD AND IPHONE CONTRACTS	£69.21	£13.84	£83.05	Council 2122 57	LGA 1972 S137
			BACS	<input type="checkbox"/>	STAFF 02			REIMBURSEMENT ZOOM MAY	£11.99	£2.40	£14.39	Council 2122 57	LGA 1972 S111
			BACS	<input type="checkbox"/>	STAFF 02			REIMBURSEMENT ZOOM JUN	£11.99	£2.40	£14.39	Council 2122 57	LGA 1972 S111
			SO	<input type="checkbox"/>	STAFF 02			SALARY JUN 2022	£1,465.59	£0.00	£1,465.59	Council 2122 57	LGA 1972 S112
			SO	<input type="checkbox"/>	STAFF 03			SALARY JUN 2022	£918.55	£0.00	£918.55	Council 2122 57	LGA 1972 S112
			SO	<input type="checkbox"/>	STAFF 04			SALARY JUN 2022	£1,564.01	£0.00	£1,564.01	Council 2122 57	LGA 1972 S112
			SO	<input type="checkbox"/>	WYPF			PENSIONS	£693.93	£0.00	£693.93	Council 2122 57	LGA 1972 S112
			SO	<input type="checkbox"/>	HMRC			PAYE TAX AND NI	£1,385.59	£0.00	£1,385.59	Council 2122 57	LGA 1972 S112
			BACS	<input type="checkbox"/>	YLCA			ANNUAL CONFERENCE - CLERK -	£120.00	£0.00	£120.00		LGA 1972 S112
			BACS	<input type="checkbox"/>	HADE EDGE BAND			HIRE OF BAND ROOM 16/05/2022	£52.50	£0.00	£52.50		LGA 1972 S111
			BACS	<input type="checkbox"/>	COUNCILLOR 18			REIMBURSEMENT BAGS FOR WILDFLOWER PROJECT	£18.81	£3.77	£22.58		LGA 1972 S137
			BACS	<input type="checkbox"/>	COUNCILLOR 18			REIMBURSEMENT FOR WILDFLOWER PROJECT	£29.94	£0.00	£29.94		LGA 1972 S137
			BACS	<input type="checkbox"/>	ORIGAMI FOX			CLIMATE EMERGENCY WEBSITE - FACEBOOK PLUGIN ETC	£130.00	£0.00	£130.00		LGA 1972 S137
			BACS	<input type="checkbox"/>	SIGNS EXPRESS (HUDDERSFIELD)			LAMINATED STICKERS - POO BAG DISPENSERS	£113.48	£22.70	£136.18		LITTER 1983 S5 S10
			BACS	<input type="checkbox"/>	TIME IN TIME OUT MEDIA			TITO - MONTHLY COUNCIL NEWS - JUN-JUL 2022	£210.00	£42.00	£252.00		LGA 1972 S142
			BACS	<input type="checkbox"/>	HOLME VALLEY CLIMATE ACTION PARTNERSHIP			EXPENSES CESC STALL FESTIVAL OF FOLK	£41.76	£0.92	£42.68		LGA 1972 S137
			BACS	<input type="checkbox"/>	HONLEY SHOW SOCIETY LTD			TOWARDS SPONSORED AWARD - PUBLICITY OR PRIZE	£100.00	£0.00	£100.00		LGA 1972 S145
									£14,815.93	£375.34	£15,191.27		



**Bank Reconciliation Statement as at 30/04/2022
for Cashbook 1 - HSBC Current A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Current A/C	30/04/2022		97,331.44
			<hr/> 97,331.44
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			97,331.44
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			97,331.44
		Balance per Cash Book is :-	97,331.44
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/04/2022
for Cashbook 2 - Money Manager - HSBC**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC - Money Manager	30/04/2022		55,679.13
			<hr/> 55,679.13
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			55,679.13
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			55,679.13
		Balance per Cash Book is :-	55,679.13
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/04/2022
for Cashbook 4 - Current Account-Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbanken Current A/C	30/04/2022		84,633.96
			<hr/> 84,633.96
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			84,633.96
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			84,633.96
		Balance per Cash Book is :-	84,633.96
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/04/2022
for Cashbook 5 - CCLA Deposit Fund**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
CCLA Deposit Fund	30/04/2022		75,000.00
			<hr/> 75,000.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			75,000.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			75,000.00
		Balance per Cash Book is :-	75,000.00
		Difference is :-	0.00

Time: 17:35

Bank Reconciliation up to 30/04/2022 for Cashbook No 1 - HSBC Current A/C

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
02/04/2022	2223/01/01		200.00	200.00		R <input type="checkbox"/>	Receipt(s) Banked
03/04/2022	2223/01/01	36.88		36.88		R <input type="checkbox"/>	HSBC
04/04/2022	2223/01/02		30.11	30.11		R <input type="checkbox"/>	Receipt(s) Banked
05/04/2022	2223/01/02	141.59		141.59		R <input type="checkbox"/>	Grenke
05/04/2022	2223/01/03	46.31		46.31		R <input type="checkbox"/>	BT
07/04/2022	2223/01/03		100.00	100.00		R <input type="checkbox"/>	Receipt(s) Banked
12/04/2022	2223/01/04	76.94		76.94		R <input type="checkbox"/>	O2
14/04/2022	2223/01/05	0.91		0.91		R <input type="checkbox"/>	Salaries Staff
14/04/2022	2223/01/06	172.56		172.56		R <input type="checkbox"/>	Salaries Staff
14/04/2022	2223/01/07	193.72		193.72		R <input type="checkbox"/>	Salaries Staff
14/04/2022	2223/01/08	86.51		86.51		R <input type="checkbox"/>	Salaries Staff
16/04/2022	2223/01/09	783.49		783.49		R <input type="checkbox"/>	West Yorkshire Pension Fund
16/04/2022	2223/01/10	1,455.35		1,455.35		R <input type="checkbox"/>	Salaries Staff
16/04/2022	2223/01/11	917.64		917.64		R <input type="checkbox"/>	Salaries Staff
16/04/2022	2223/01/12	1,554.62		1,554.62		R <input type="checkbox"/>	Salaries Staff
16/04/2022	2223/01/13	1,670.48		1,670.48		R <input type="checkbox"/>	HMRC
21/04/2022	2223/01/14	1,129.81		1,129.81		R <input type="checkbox"/>	Business Stream
25/04/2022	2223/01/04		1,153.82	1,153.82		R <input type="checkbox"/>	Receipt(s) Banked
28/04/2022	2223/01/15	448.00		448.00		R <input type="checkbox"/>	Heritage Seeds Ltd
28/04/2022	2223/01/16	158.42		158.42		R <input type="checkbox"/>	Maintenance Contractor
28/04/2022	2223/01/17	1,889.12		1,889.12		R <input type="checkbox"/>	Maintenance Contractor
28/04/2022	2223/01/18	1,560.00		1,560.00		R <input type="checkbox"/>	Honley Business Association
28/04/2022	2223/01/15	-448.00		-448.00		R <input type="checkbox"/>	Heritage Seeds Ltd
28/04/2022	2223/01/15	451.00		451.00		R <input type="checkbox"/>	Heritage Seeds Ltd
28/04/2022	2223/01/05		500.00	500.00		R <input type="checkbox"/>	Receipt(s) Banked
		<u>12,325.35</u>	<u>1,983.93</u>				

Time: 17:39

Bank Reconciliation up to 30/04/2022 for Cashbook No 4 - Current Account-Handelsbanken

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
14/03/2022	2122/12/66	25.00		25.00		R <input checked="" type="checkbox"/>	Handelsbanken
14/04/2022	2223/01/19	25.00		25.00		R <input checked="" type="checkbox"/>	Handelsbanken
		<u>50.00</u>	<u>0.00</u>				

Receipts for Month 1

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		107,672.86					107,672.86	
2223/01/01	Banked: 02/04/2022	200.00						
2223/01/01	D. KILNER	200.00			1300	100	200.00	GARAGE RENTAL - LG
2223/01/02	Banked: 04/04/2022	30.11						
2223/01/02	CCLA	30.11			1090	100	30.11	PSDA INTEREST
2223/01/03	Banked: 07/04/2022	100.00						
2223/01/03	CAROLYN BOSTOCK	100.00			1300	100	100.00	GARAGE RENTAL - CB
2223/01/04	Banked: 25/04/2022	1,153.82						
2223/01/04	HMRC VAT Return	1,153.82			105		1,153.82	VAT REPAYMENT
2223/01/05	Banked: 28/04/2022	500.00						
2223/01/05	Monty's Loft	500.00			1250	100	500.00	RENT MAY PLUS ARREARS
Total Receipts for Month		1,983.93	0.00	0.00			1,983.93	
Cashbook Totals		<u>109,656.79</u>	<u>0.00</u>	<u>0.00</u>			<u>109,656.79</u>	

Payments for Month 1

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
03/04/2022	HSBC	2223/01/01	36.88			4215	150	36.88	BANK CHARGE
05/04/2022	Grenke	2223/01/02	141.59		23.60	4205	150	117.99	PHOTOCOPIER LEASE
05/04/2022	BT	2223/01/03	46.31		7.72	4275	150	38.59	TELEPHONE AND BROADBAND
12/04/2022	O2	2223/01/04	76.94		12.82	4805	450	64.12	IPAD AND IPHONE CONTRACTS
14/04/2022	Salaries Staff	2223/01/05	0.91			4000	450	0.91	SALARY TOP-UP
14/04/2022	Salaries Staff	2223/01/06	172.56			4000	110	172.56	SALARY TOP-UP STAFF 04
14/04/2022	Salaries Staff	2223/01/07	193.72			4000	110	193.72	SALARY TOP-UP STAFF 02
14/04/2022	Salaries Staff	2223/01/08	86.51			4000	110	86.51	BACKPAY STAFF 01
16/04/2022	West Yorkshire Pension Fund	2223/01/09	783.49			4000	110	653.49	PENSIONS - STAFF 01 02 04
						4000	450	130.00	PENSIONS - STAFF 03
16/04/2022	Salaries Staff	2223/01/10	1,455.35			4000	110	1,455.35	SALARY STAFF 02
16/04/2022	Salaries Staff	2223/01/11	917.64			4000	450	917.64	SALARY STAFF 03
16/04/2022	Salaries Staff	2223/01/12	1,554.62			4000	110	1,554.62	SALARY STAFF 04
16/04/2022	HMRC	2223/01/13	1,670.48			4000	110	1,610.61	PAYE TAX AND NI STAFF 01 02 04
						4000	450	59.87	PAYE TAX AND NI -STAFF 03
21/04/2022	Business Stream	2223/01/14	1,129.81			4320	400	1,129.81	WATER AND SEWERAGE CHARGES
28/04/2022	Heritage Seeds Ltd	2223/01/15	448.00			4615	350	448.00	WILDFLOWER & GRASS SEEDS
28/04/2022	Maintenance Contractor	2223/01/16	158.42		26.40	4740	400	81.33	EXPENSES - SEATS AND SHELTERS
						4320	400	50.69	EXPENSES - TOILETS
28/04/2022	Maintenance Contractor	2223/01/17	1,889.12			4740	400	926.50	MAINTENANCE - SEATS & SHELTERS
						4320	400	962.62	MAINTENANCE - TOILETS
28/04/2022	Honley Business Association	2223/01/18	1,560.00			4700	400	1,560.00	GRANT: CCTV
						322	0	-1,560.00	GRANT: CCTV
						6000	400	1,560.00	GRANT: CCTV
28/04/2022	Heritage Seeds Ltd	2223/01/15	-448.00			4615	350	-448.00	Correction
28/04/2022	Heritage Seeds Ltd	2223/01/15	451.00			4615	350	451.00	WILDFLOWER AND GRASS SEEDS
Total Payments for Month			12,325.35	0.00	70.54			12,254.81	
Balance Carried Fwd			97,331.44						
Cashbook Totals			109,656.79	0.00	70.54			109,586.25	

Receipts for Month 1**Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		55,679.13					55,679.13	
	Banked:	0.00						
			0.00					0.00
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>55,679.13</u>	<u>0.00</u>	<u>0.00</u>			<u>55,679.13</u>	

Payments for Month 1

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		55,679.13						
	Cashbook Totals		55,679.13	0.00	0.00			55,679.13	

Receipts for Month 1**Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		84,658.96					84,658.96	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>84,658.96</u>	<u>0.00</u>	<u>0.00</u>			<u>84,658.96</u>	

Payments for Month 1**Nominal Ledger Analysis**

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
14/04/2022	Handelsbanken	2223/01/19	25.00			4215	150	25.00	BANK CHARGES
Total Payments for Month			25.00	0.00	0.00			25.00	
Balance Carried Fwd			84,633.96						
Cashbook Totals			84,658.96	0.00	0.00			84,658.96	

Receipts for Month 1**Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	75,000.00					75,000.00	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>75,000.00</u>	<u>0.00</u>	<u>0.00</u>			<u>75,000.00</u>	

Payments for Month 1**Nominal Ledger Analysis**

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		75,000.00						
	Cashbook Totals		75,000.00	0.00	0.00			75,000.00	

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
105	VAT Control A/c			70.54	
200	HSBC Current A/C			97,331.44	
205	Money Manager - HSBC			55,679.13	
215	Current Account-Handelsbanken			84,633.96	
220	CCLA Deposit Fund			75,000.00	
310	General Reserves				111,744.28
322	EMR CCTV				3,440.00
323	EMR Com Asset-Others in Valley				7,017.00
325	EMR Election Fund				19,789.00
326	EMR Defibrillator Special Resr				2,000.00
329	EMR Holmfirth Civic Hall (capi				40,000.00
330	EMR Office/Meeting Room				15,000.00
331	EMR Gartside Building				5,000.00
332	EMR Honley Library				30,000.00
333	EMR Holmfirth Tech				10,000.00
334	EMR Holme Moss Viewpoint				935.00
335	EMR Honley Library Energy				10,000.00
336	EMR Royal Events				10,000.00
337	EMR COVID Memorial				5,000.00
338	EMR Children's Playgrounds				50,000.00
1090	Bank Interest	100	Income		30.11
1095	Other income	100	Income	2.00	
1250	Garside Building	100	Income	600.00	
1300	Garage plot income	100	Income		300.00
4000	Salaries	110	Staff Expenditure	5,726.86	
4000	Salaries	450	Climate Emergency	1,108.42	
4060	Staff Training	110	Staff Expenditure		30.00
4061	Councillor Training	150	Administration		60.00
4205	Council Office Supplies	150	Administration	67.64	
4215	Bank Charges	150	Administration	61.88	
4250	Office/Room Hire	150	Administration		60.00
4275	Telephone and Broadband	150	Administration	38.59	
4320	Public Toilet - Day to Day	400	Service Provision	1,129.81	
4615	Royal Events	350	Publications & Communication	451.00	
4805	Community Mobilisation	450	Climate Emergency	64.12	
6000	Transfer from EMR	400	Service Provision		1,560.00
Trial Balance Totals :				321,965.39	321,965.39
Difference				0.00	

Detailed Income & Expenditure by Budget Heading 01/05/2022

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Income								
1076 Precept	0	0	282,693	282,693			0.0%	
1078 Special Expenses Grant	0	0	3,328	3,328			0.0%	
1090 Bank Interest	30	30	300	270			10.0%	
1092 Toilets Donations	0	0	2,000	2,000			0.0%	
1095 Other income	(2)	(2)	0	2			0.0%	
1200 Allotment Rents	0	0	240	240			0.0%	
1250 Gartside Building	(600)	(600)	4,800	5,400			(12.5%)	
1300 Garage plot income	300	300	700	400			42.9%	
Income :- Income	(272)	(272)	294,061	294,333			(0.1%)	0
Net Income	(272)	(272)	294,061	294,333				
110 Staff Expenditure								
4000 Salaries	5,727	5,727	60,000	54,273		54,273	9.5%	
4060 Staff Training	(30)	(30)	900	930		930	(3.3%)	
Staff Expenditure :- Indirect Expenditure	5,697	5,697	60,900	55,203	0	55,203	9.4%	0
Net Expenditure	(5,697)	(5,697)	(60,900)	(55,203)				
150 Administration								
4061 Councillor Training	(60)	(60)	900	960		960	(6.7%)	
4200 Chairman's Expenses	0	0	1,000	1,000		1,000	0.0%	
4205 Council Office Supplies	68	68	1,750	1,682		1,682	3.9%	
4210 Audit	0	0	1,400	1,400		1,400	0.0%	
4215 Bank Charges	62	62	500	438		438	12.4%	
4220 Conference / Seminars	0	0	500	500		500	0.0%	
4225 Elections	0	0	5,000	5,000		5,000	0.0%	
4230 Repairs & Maintenance	0	0	1,000	1,000		1,000	0.0%	
4235 Insurance	0	0	2,250	2,250		2,250	0.0%	
4240 Travel Allowance	0	0	300	300		300	0.0%	
4245 Office Equipment	0	0	300	300		300	0.0%	
4250 Office/Room Hire	(60)	(60)	10,500	10,560		10,560	(0.6%)	
4260 FOIA/EIR requests	0	0	500	500		500	0.0%	
4265 Subscriptions	0	0	3,000	3,000		3,000	0.0%	
4275 Telephone and Broadband	39	39	500	461		461	7.7%	
4400 Electronic Support	0	0	1,650	1,650		1,650	0.0%	
Administration :- Indirect Expenditure	48	48	31,050	31,002	0	31,002	0.2%	0
Net Expenditure	(48)	(48)	(31,050)	(31,002)				

Detailed Income & Expenditure by Budget Heading 01/05/2022

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
250 Finance & Management								
4315 Other Community Assets	0	0	53,000	53,000		53,000	0.0%	
4405 Grants	0	0	20,000	20,000		20,000	0.0%	
Finance & Management :- Indirect Expenditure	0	0	73,000	73,000	0	73,000	0.0%	0
Net Expenditure	0	0	(73,000)	(73,000)				
300 Planning								
4505 Neighbourhood Plan	0	0	10,000	10,000		10,000	0.0%	
Planning :- Indirect Expenditure	0	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	0	(10,000)	(10,000)				
350 Publications & Communication								
4600 Community Champion	0	0	250	250		250	0.0%	
4610 Publications	0	0	6,000	6,000		6,000	0.0%	
4615 Royal Events	451	451	10,000	9,549		9,549	4.5%	
4620 Tidy Trader Awards	0	0	100	100		100	0.0%	
4625 Website & Media	0	0	1,000	1,000		1,000	0.0%	
4630 Special Projects	0	0	1,000	1,000		1,000	0.0%	
Publications & Communication :- Indirect Expenditure	451	451	18,350	17,899	0	17,899	2.5%	0
Net Expenditure	(451)	(451)	(18,350)	(17,899)				
400 Service Provision								
4300 Honley Library	0	0	15,000	15,000		15,000	0.0%	
4320 Public Toilet - Day to Day	1,130	1,130	17,000	15,870		15,870	6.6%	
4325 Public Toilet - Lettable Space	0	0	1,000	1,000		1,000	0.0%	
4700 CCTV	0	0	0	0		0	0.0%	1,560
4705 Christmas Provision	0	0	5,500	5,500		5,500	0.0%	
4710 New Mill - Churchyard	0	0	800	800		800	0.0%	
4720 Dog Waste	0	0	1,000	1,000		1,000	0.0%	
4725 Patient Transport Scheme	0	0	1,000	1,000		1,000	0.0%	
4730 Minibus	0	0	25,000	25,000		25,000	0.0%	
4735 Phone Boxes	0	0	400	400		400	0.0%	
4740 Seats & Shelters-Maintenance	0	0	13,000	13,000		13,000	0.0%	
4755 Youth Facilities	0	0	8,000	8,000		8,000	0.0%	
Service Provision :- Indirect Expenditure	1,130	1,130	87,700	86,570	0	86,570	1.3%	1,560
Net Expenditure	(1,130)	(1,130)	(87,700)	(86,570)				
6000 plus Transfer from EMR	1,560	1,560						
Movement to/(from) Gen Reserve	430	430						

Detailed Income & Expenditure by Budget Heading 01/05/2022

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>450 Climate Emergency</u>								
4000 Salaries	1,108	1,108	0	(1,108)		(1,108)	0.0%	
4805 Community Mobilisation	64	64	22,000	21,936		21,936	0.3%	
4810 Energy Strategy	0	0	10,000	10,000		10,000	0.0%	
4815 Transport Strategy	0	0	1,000	1,000		1,000	0.0%	
4820 Waste Strategy	0	0	500	500		500	0.0%	
4825 Environment Strategy	0	0	500	500		500	0.0%	
4830 Business and Economy	0	0	2,000	2,000		2,000	0.0%	
Climate Emergency :- Indirect Expenditure	<u>1,173</u>	<u>1,173</u>	<u>36,000</u>	<u>34,827</u>	<u>0</u>	<u>34,827</u>	<u>3.3%</u>	<u>0</u>
Net Expenditure	<u>(1,173)</u>	<u>(1,173)</u>	<u>(36,000)</u>	<u>(34,827)</u>				
Grand Totals:- Income	(272)	(272)	294,061	294,333			(0.1%)	
Expenditure	8,498	8,498	317,000	308,502	0	308,502	2.7%	
Net Income over Expenditure	<u>(8,770)</u>	<u>(8,770)</u>	<u>(22,939)</u>	<u>(14,169)</u>				
plus Transfer from EMR	1,560	1,560						
Movement to/(from) Gen Reserve	<u>(7,210)</u>	<u>(7,210)</u>						

Detailed Balance Sheet - Excluding Stock Movement

Month 1 Date 30/04/2022

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	71	
200	HSBC Current A/C	97,331	
205	Money Manager - HSBC	55,679	
215	Current Account-Handelsbanken	84,634	
220	CCLA Deposit Fund	75,000	
	Total Current Assets		312,715
	<u>Represented by :-</u>		
300	Current Year Fund	(8,770)	
310	General Reserves	113,304	
322	EMR CCTV	3,440	
323	EMR Com Asset-Others in Valley	7,017	
325	EMR Election Fund	19,789	
326	EMR Defibrillator Special Resr	2,000	
329	EMR Holmfirth Civic Hall (capi	40,000	
330	EMR Office/Meeting Room	15,000	
331	EMR Gartside Building	5,000	
332	EMR Honley Library	30,000	
333	EMR Holmfirth Tech	10,000	
334	EMR Holme Moss Viewpoint	935	
335	EMR Honley Library Energy	10,000	
336	EMR Royal Events	10,000	
337	EMR COVID Memorial	5,000	
338	EMR Children's Playgrounds	50,000	
	Total Equity		312,715

Holme Valley Parish Council

Bank - Cash and Investment Reconciliation as at 30 April 2022

Confirmed Bank & Investment Balances

Bank Statement Balances

30/04/2022	HSBC Current A/C	97,331.44
30/04/2022	HSBC - Money Manager	55,679.13
30/04/2022	Handelsbanken Current A/C	84,633.96
30/04/2022	CCLA Deposit Fund	75,000.00

312,644.53

Receipts not on Bank Statement

0.00

Closing Balance

312,644.53

All Cash & Bank Accounts

1	HSBC Current A/C	97,331.44
2	Money Manager - HSBC	55,679.13
4	Current Account-Handelsbanken	84,633.96
5	CCLA Deposit Fund	75,000.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	312,644.53

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR Sub-Contractor Services	5,000.00	-5,000.00	0.00
321 EMR Legal Advice Contingency	5,000.00	-5,000.00	0.00
322 EMR CCTV	5,000.00	-1,560.00	3,440.00
323 EMR Com Asset-Others in Valley	11,740.00	-4,723.00	7,017.00
324 EMR Neighbourhood Planning	0.00		0.00
325 EMR Election Fund	19,789.00		19,789.00
326 EMR Defibrillator Special Resr	2,000.00		2,000.00
327 EMR Covid Response - HCHCT	10,000.00	-10,000.00	0.00
328 EMR Covid Response - HVCMA	13,315.00	-13,315.00	0.00
329 EMR Holmfirth Civic Hall (capi	30,000.00	10,000.00	40,000.00
330 EMR Office/Meeting Room	15,000.00		15,000.00
331 EMR Gartside Building	5,000.00		5,000.00
332 EMR Honley Library	30,000.00		30,000.00
333 EMR Holmfirth Tech	0.00	10,000.00	10,000.00
334 EMR Holme Moss Viewpoint	935.00		935.00
335 EMR Honley Library Energy	0.00	10,000.00	10,000.00
336 EMR Royal Events	0.00	10,000.00	10,000.00
337 EMR COVID Memorial	0.00	5,000.00	5,000.00
338 EMR Children's Playgrounds	0.00	50,000.00	50,000.00
	152,779.00	55,402.00	208,181.00

List of Payments made between 01/04/2022 and 30/04/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/04/2022	HSBC	2223/01/01	36.88	COUNCIL 2122 57	BANK CHARGES
05/04/2022	Grenke	2223/01/02	141.59	COUNCIL 2122 57	PHOTOCOPIER LEASE
05/04/2022	BT	2223/01/03	46.31	COUNCIL 2122 57	TELEPHONE AND BROADBAND
12/04/2022	O2	2223/01/04	76.94	COUNCIL 2122 57	IPAD AND IPHONE CONTRACTS
14/04/2022	Salaries Staff	2223/01/05	0.91	COUNCIL 2122 57	SALARY TOP-UP STAFF 03
14/04/2022	Salaries Staff	2223/01/06	172.56	COUNCIL 2122 57	SALARY TOP-UP STAFF 04
14/04/2022	Salaries Staff	2223/01/07	193.72	COUNCIL 2122 57	SALARY TOP-UP STAFF 02
14/04/2022	Salaries Staff	2223/01/08	86.51	COUNCIL 2122 57	BACKPAY STAFF 01
16/04/2022	West Yorkshire Pension Fund	2223/01/09	783.49	COUNCIL 2122 57	PENSIONS
16/04/2022	Salaries Staff	2223/01/10	1,455.35	COUNCIL 2122 57	SALARY STAFF 02
16/04/2022	Salaries Staff	2223/01/11	917.64	COUNCIL 2122 57	SALARY STAFF 03
16/04/2022	Salaries Staff	2223/01/12	1,554.62	COUNCIL 2122 57	SALARY STAFF 04
16/04/2022	HMRC	2223/01/13	1,670.48	COUNCIL 2122 57	PAYE TAX AND NI
21/04/2022	Business Stream	2223/01/14	1,129.81	COUNCIL 2122 57	WATER AND SEWERAGE CHARGES
28/04/2022	Heritage Seeds Ltd	2223/01/15	448.00	F&M 2223 09iv	WILDFLOWER & GRASS SEEDS
28/04/2022	Maintenance Contractor	2223/01/16	158.42	COUNCIL 2122 57	EXPENSES
28/04/2022	Maintenance Contractor	2223/01/17	1,889.12	COUNCIL 2122 57	MAINTENANCE
28/04/2022	Honley Business Association	2223/01/18	1,560.00	COUNCIL 2122 130	GRANT: CCTV
28/04/2022	Heritage Seeds Ltd	2223/01/15	-448.00		Correction
28/04/2022	Heritage Seeds Ltd	2223/01/15	451.00	F&M 2223 09iv	WILDFLOWER AND GRASS SEEDS
Total Payments			12,325.35		

Date: 23/05/2022

Holme Valley Parish Council

Page 1

Time: 18:02

VAT Return: 01/04/2022 - 30/06/2022

User: RFO

<u>Source</u>	<u>Ledger</u>	<u>Ref No</u>	<u>Month</u>	<u>Code</u>	<u>Gross</u>	<u>Net</u>	<u>VAT</u>
Cashbook	1		1		1,983.93	1,983.93	0.00
		OUTPUT		Total Rate: Z	1,983.93	1,983.93	0.00
Cashbook	1		1		423.26	352.72	70.54
		INPUT		Total Rate: S	423.26	352.72	70.54
Cashbook	1		1		11,902.09	11,902.09	0.00
Cashbook	4		1		25.00	25.00	0.00
Cashbook	4		12		25.00	25.00	0.00
		INPUT		Total Rate: Z	11,952.09	11,952.09	0.00

VAT Return Summary:	Total Outputs	1,983.93	1,983.93	0.00
	Total Inputs	12,375.35	12,304.81	70.54

VAT due in the period on sales and other outputs	Box 1	0.00
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	2	0.00
Total VAT due	3	0.00
VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states)	4	70.54
Net VAT to reclaim from HMRC	5	70.54
Total value of sales and all other outputs excluding any VAT	6	1,983.00
Total value of purchases and all other inputs excluding any VAT	7	12,304.00
Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	8	0.00
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	9	0.00
VAT on acquisitions of goods and related costs made in Northern Ireland from EU Member States		0.00

Annual Budget - By Centre (Actual YTD Month 1)

	<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>			
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward	
100	<u>Income</u>									
1076	Precept	274,326	274,326	282,693	0	0	0	282,693	0	0
1078	Special Expenses Grant	3,230	3,230	3,328	0	0	0	3,328	0	0
1090	Bank Interest	600	33	300	0	0	0	300	0	0
1092	Toilets Donations	2,000	2,865	2,000	0	0	0	2,000	0	0
1095	Other income	0	2	0	-2	0	0	0	0	0
1200	Allotment Rents	240	240	240	0	0	0	240	0	0
1250	Garside Building	4,800	4,848	4,800	-1,100	0	0	4,800	0	0
1260	Memorial Bench Donations	50	0	0	0	0	0	0	0	0
1300	Garage plot income	700	700	700	0	0	0	700	0	0
	Total Income	285,946	286,245	294,061	-1,102	0	0	294,061	0	0
	Movement to/(from) Gen Reserve	285,946	286,244	294,061	(1,102)	0		294,061		
110	<u>Staff Expenditure</u>									
4000	Salaries	53,000	50,369	60,000	0	0	0	60,000	0	0
4005	Employer's N.I	0	304	0	0	0	0	0	0	0
4010	Employer's Pension	0	264	0	0	0	0	0	0	0
4060	Staff Training	900	771	900	-30	0	0	900	0	0
	Overhead Expenditure	53,900	51,708	60,900	-30	0	0	60,900	0	0
	Movement to/(from) Gen Reserve	(53,900)	(51,708)	(60,900)	30	0		(60,900)		
150	<u>Administration</u>									
4061	Councillor Training	900	398	900	-60	0	0	900	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 1)

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4200	Chairman's Expenses	1,000	202	1,000	0	0	0	1,000	0	0
4205	Council Office Supplies	1,500	2,014	1,750	-50	0	0	1,750	0	0
4210	Audit	1,200	1,720	1,400	0	0	0	1,400	0	0
4215	Bank Charges	300	299	500	0	0	0	500	0	0
4220	Conference / Seminars	500	0	500	0	0	0	500	0	0
4225	Elections	5,000	4,590	5,000	0	0	0	5,000	0	0
4230	Repairs & Maintenance	1,000	45	1,000	0	0	0	1,000	0	0
4235	Insurance	2,250	1,758	2,250	0	0	0	2,250	0	0
4240	Travel Allowance	300	0	300	0	0	0	300	0	0
4245	Office Equipment	300	111	300	0	0	0	300	0	0
4250	Office/Room Hire	10,000	10,353	10,500	-60	0	0	10,500	0	0
4255	Legal Advice Contingency	0	450	0	0	0	0	0	0	0
4260	FOIA/EIR requests	500	35	500	0	0	0	500	0	0
4265	Subscriptions	3,000	2,410	3,000	0	0	0	3,000	0	0
4270	Local Council Award Scheme	100	0	0	0	0	0	0	0	0
4275	Telephone and Broadband	500	333	500	0	0	0	500	0	0
4280	Civic Regalia	750	0	0	0	0	0	0	0	0
4400	Electronic Support	0	0	1,650	0	0	0	1,650	0	0
	Overhead Expenditure	29,100	24,718	31,050	-170	0	0	31,050	0	0
	Movement to/(from) Gen Reserve	(29,100)	(24,718)	(31,050)	170	0		(31,050)		
200	<u>DO NOT USE</u>									
4300	Honley Library	15,000	682	0	0	0	0	15,000	0	0
4305	Holmfirth Tech	0	10,000	0	0	0	0	0	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 1)

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4310	Holmfirth Civic Hall-Projects	10,000	50,000	0	0	0	0	0	0	0
4315	Other Community Assets	53,000	50,983	0	0	0	0	0	0	0
4320	Public Toilet - Day to Day	17,000	19,062	0	0	0	0	17,000	0	0
4325	Public Toilet - Lettable Space	1,000	496	0	0	0	0	1,000	0	0
	Overhead Expenditure	96,000	131,223	0	0	0	0	33,000	0	0
6000	plus Transfer from EMR	0	15,000	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(96,000)	(116,223)	0	0	0		(33,000)		
250	<u>Finance & Management</u>									
4315	Other Community Assets	0	0	53,000	0	0	0	53,000	0	0
4400	Electronic Support	1,650	2,229	0	0	0	0	0	0	0
4405	Grants	20,000	18,982	20,000	0	0	0	20,000	0	0
	Overhead Expenditure	21,650	21,211	73,000	0	0	0	73,000	0	0
	Movement to/(from) Gen Reserve	(21,650)	(21,211)	(73,000)	0	0		(73,000)		
300	<u>Planning</u>									
1100	Neighbourhood Plan-Grants	0	2,100	0	0	0	0	0	0	0
	Total Income	0	2,100	0	0	0	0	0	0	0
4505	Neighbourhood Plan	5,000	4,931	10,000	0	0	0	10,000	0	0
	Overhead Expenditure	5,000	4,931	10,000	0	0	0	10,000	0	0
	Movement to/(from) Gen Reserve	(5,000)	(2,831)	(10,000)	0	0		(10,000)		
350	<u>Publications & Communication</u>									

Continued on next page

Annual Budget - By Centre (Actual YTD Month 1)

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4600	Community Champion	250	250	250	0	0	0	250	0	0
4605	Community Engagement	100	110	0	0	0	0	0	0	0
4610	Publications	6,000	3,470	6,000	0	0	0	6,000	0	0
4615	Royal Events	1,000	1,000	10,000	0	0	0	10,000	0	0
4620	Tidy Trader Awards	100	0	100	0	0	0	100	0	0
4625	Website & Media	1,000	0	1,000	0	0	0	1,000	0	0
4630	Special Projects	1,000	714	1,000	0	0	0	1,000	0	0
Overhead Expenditure		9,450	5,544	18,350	0	0	0	18,350	0	0
Movement to/(from) Gen Reserve		(9,450)	(5,544)	(18,350)	0	0		(18,350)		
400	<u>Service Provision</u>									
4300	Honley Library	0	0	15,000	0	0	0	0	0	0
4320	Public Toilet - Day to Day	0	0	17,000	-1,013	0	0	0	0	0
4325	Public Toilet - Lettable Space	0	0	1,000	0	0	0	0	0	0
4700	CCTV	0	1,560	0	-1,560	0	0	0	0	0
4705	Christmas Provision	5,113	4,207	5,500	0	0	0	5,500	0	0
4710	New Mill - Churchyard	800	664	800	0	0	0	800	0	0
4720	Dog Waste	1,000	1,064	1,000	0	0	0	1,000	0	0
4725	Patient Transport Scheme	1,000	0	1,000	0	0	0	1,000	0	0
4730	Minibus	25,000	21,167	25,000	0	0	0	25,000	0	0
4735	Phone Boxes	400	64	400	0	0	0	400	0	0
4740	Seats & Shelters-Maintenance	13,000	13,467	13,000	-1,008	0	0	13,000	0	0
4755	Youth Facilities	8,387	8,387	8,000	0	0	0	8,000	0	0
Overhead Expenditure		54,700	50,578	87,700	-3,581	0	0	54,700	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 1)

	<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve	<u>(54,700)</u>	<u>(50,578)</u>	<u>(87,700)</u>	<u>3,581</u>	<u>0</u>		<u>(54,700)</u>		
450 Climate Emergency									
4000 Salaries	0	13,156	0	0	0	0	0	0	0
4005 Employer's N.I	0	37	0	0	0	0	0	0	0
4010 Employer's Pension	0	72	0	0	0	0	0	0	0
4805 Community Mobilisation	17,500	3,282	22,000	0	0	0	22,000	0	0
4810 Energy Strategy	4,000	0	10,000	0	0	0	10,000	0	0
4815 Transport Strategy	13,000	7,500	1,000	0	0	0	1,000	0	0
4820 Waste Strategy	500	0	500	0	0	0	500	0	0
4825 Environment Strategy	1,000	0	500	0	0	0	500	0	0
4830 Business and Economy	0	0	2,000	0	0	0	2,000	0	0
Overhead Expenditure	<u>36,000</u>	<u>24,047</u>	<u>36,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,000</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(36,000)</u>	<u>(24,047)</u>	<u>(36,000)</u>	<u>0</u>	<u>0</u>		<u>(36,000)</u>		
Total Budget Income	285,946	288,345	294,061	-1,102	0	0	294,061	0	0
Expenditure	305,800	313,960	317,000	-3,781	0	0	317,000	0	0
Net Income over Expenditure	<u>-19,854</u>	<u>-25,616</u>	<u>-22,939</u>	<u>2,679</u>	<u>0</u>	<u>0</u>	<u>-22,939</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	15,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(19,854)</u>	<u>(10,616)</u>	<u>(22,939)</u>	<u>2,679</u>	<u>0</u>		<u>(22,939)</u>		

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR Sub-Contractor Services	5,000.00	-5,000.00	0.00
321 EMR Legal Advice Contingency	5,000.00	-5,000.00	0.00
322 EMR CCTV	5,000.00		5,000.00
323 EMR Com Asset-Others in Valley	11,740.00	-6,740.00	5,000.00
324 EMR Neighbourhood Planning	0.00		0.00
325 EMR Election Fund	19,789.00		19,789.00
326 EMR Defibrillator Special Resr	2,000.00		2,000.00
327 EMR Covid Response - HCHCT	10,000.00	-10,000.00	0.00
328 EMR Covid Response - HVCMA	13,315.00	-13,315.00	0.00
329 EMR Holmfirth Civic Hall (capi	30,000.00	10,000.00	40,000.00
330 EMR Office/Meeting Room	15,000.00		15,000.00
331 EMR Gartside Building	5,000.00		5,000.00
332 EMR Honley Library	30,000.00		30,000.00
333 EMR Holmfirth Tech	0.00	10,000.00	10,000.00
334 EMR Holme Moss Viewpoint	935.00		935.00
335 EMR Honley Library Energy	0.00	10,000.00	10,000.00
336 EMR Royal Events	0.00	10,000.00	10,000.00
337 EMR COVID Memorial	0.00	5,000.00	5,000.00
338 EMR Children's Playgrounds	0.00	50,000.00	50,000.00
	152,779.00	54,945.00	207,724.00

**Bank Reconciliation Statement as at 31/05/2022
for Cashbook 1 - HSBC Current A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Current A/C	31/05/2022		204,341.85
			<hr/> 204,341.85
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			204,341.85
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			204,341.85
		Balance per Cash Book is :-	204,341.85
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/05/2022
for Cashbook 2 - Money Manager - HSBC**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC - Money Manager	31/05/2022		55,679.13
			<hr/> 55,679.13
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			55,679.13
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			55,679.13
		Balance per Cash Book is :-	55,679.13
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/05/2022
for Cashbook 4 - Current Account-Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbanken Current A/C	31/05/2022		84,608.96
			<hr/> 84,608.96
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			84,608.96
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			84,608.96
		Balance per Cash Book is :-	84,608.96
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/05/2022
for Cashbook 5 - CCLA Deposit Fund**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
CCLA Deposit Fund	31/05/2022		75,000.00
			<hr/> 75,000.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			75,000.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			75,000.00
		Balance per Cash Book is :-	75,000.00
		Difference is :-	0.00


Time: 16:22

Bank Reconciliation up to 31/05/2022 for Cashbook No 1 - HSBC Current A/C

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
03/05/2022	2223/02/01	20.00		20.00		R <input type="checkbox"/>	Holmfirth Art Week
03/05/2022	2223/02/01		143,010.50	143,010.50		R <input type="checkbox"/>	Receipt(s) Banked
04/05/2022	2223/02/02	8.00		8.00		R <input type="checkbox"/>	HSBC
04/05/2022	2223/02/02		38.14	38.14		R <input type="checkbox"/>	Receipt(s) Banked
09/05/2022	2223/02/03	46.96		46.96		R <input type="checkbox"/>	British Telecom
11/05/2022	2223/02/04	82.57		82.57		R <input type="checkbox"/>	O2
16/05/2022	2223/02/05	704.55		704.55		R <input type="checkbox"/>	West Yorkshire Pension Fund
16/05/2022	2223/02/06	1,516.57		1,516.57		R <input type="checkbox"/>	Salaries Staff
16/05/2022	2223/02/07	918.55		918.55		R <input type="checkbox"/>	Salaries Staff
16/05/2022	2223/02/08	1,563.81		1,563.81		R <input type="checkbox"/>	Salaries Staff
16/05/2022	2223/02/09	1,424.14		1,424.14		R <input type="checkbox"/>	Salaries Staff
18/05/2022	2223/02/10	618.35		618.35		R <input type="checkbox"/>	Maintenance Contractor
18/05/2022	2223/02/11	5,000.00		5,000.00		R <input type="checkbox"/>	Hepworth Community Association
18/05/2022	2223/02/12	100.00		100.00		R <input type="checkbox"/>	Burhouse Court Tenants
18/05/2022	2223/02/13	100.00		100.00		R <input type="checkbox"/>	Hade Edge Residents
18/05/2022	2223/02/14	65.40		65.40		R <input type="checkbox"/>	Principal Hygiene
18/05/2022	2223/02/15	6,520.80		6,520.80		R <input type="checkbox"/>	Beebombs Ltd
18/05/2022	2223/02/16	14.39		14.39		R <input type="checkbox"/>	Staff 02
18/05/2022	2223/02/17	50.00		50.00		R <input type="checkbox"/>	Honley Show Society Ltd
18/05/2022	2223/02/18	60.00		60.00		R <input type="checkbox"/>	Hade Edge Band
18/05/2022	2223/02/19	30.00		30.00		R <input type="checkbox"/>	YLCA
18/05/2022	2223/02/20	30.00		30.00		R <input type="checkbox"/>	YLCA
18/05/2022	2223/02/21	30.00		30.00		R <input type="checkbox"/>	YLCA
18/05/2022	2223/02/22	21.60		21.60		R <input type="checkbox"/>	Vision ICT
18/05/2022	2223/02/23	324.00		324.00		R <input type="checkbox"/>	Vision ICT
18/05/2022	2223/02/24	60.42		60.42		R <input type="checkbox"/>	Document Logic
18/05/2022	2223/02/25	10,000.00		10,000.00		R <input type="checkbox"/>	HCHCT
18/05/2022	2223/02/26	174.53		174.53		R <input type="checkbox"/>	npower
18/05/2022	2223/02/27	135.00		135.00		R <input type="checkbox"/>	Viking
18/05/2022	2223/02/28	33.00		33.00		R <input type="checkbox"/>	Hollywood Agency Ltd
18/05/2022	2223/02/29	25.00		25.00		R <input type="checkbox"/>	YLCA
19/05/2022	2223/02/30	6,360.59		6,360.59		R <input type="checkbox"/>	Town and Country
		<u>36,038.23</u>	<u>143,048.64</u>				

Time: 16:27

Bank Reconciliation up to 31/05/2022 for Cashbook No 4 - Current Account-Handelsbanken

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
16/05/2022	2223/02/31	25.00		25.00		R 	Handelsbanken
		<u>25.00</u>	<u>0.00</u>				

Receipts for Month 2**Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		97,331.44					97,331.44	
2223/02/01	Banked: 03/05/2022	143,010.50						
2223/02/01	Kirklees Council	1,664.00			1078	100	1,664.00	Special Expenses Grant
2223/02/01	Kirklees Council	141,346.50			1076	100	141,346.50	Precept
2223/02/02	Banked: 04/05/2022	38.14						
2223/02/02	CCLA	38.14			1090	100	38.14	PSDA Interest
Total Receipts for Month		143,048.64	0.00	0.00			143,048.64	
Cashbook Totals		<u>240,380.08</u>	<u>0.00</u>	<u>0.00</u>			<u>240,380.08</u>	

Payments for Month 2

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
03/05/2022	Holmfirth Art Week	2223/02/01	20.00			4265	150	20.00	Annual Subscription
04/05/2022	HSBC	2223/02/02	8.00			4215	150	8.00	Bank Charges
09/05/2022	British Telecom	2223/02/03	46.96		7.83	4275	150	39.13	Internet and Phone
11/05/2022	O2	2223/02/04	82.57		13.76	4805	450	68.81	iPad and iPhone Contracts
16/05/2022	West Yorkshire Pension Fund	2223/02/05	704.55			4000	110	574.55	Pensions - Staff 02 04
						4000	450	130.00	Pensions - Staff 03
16/05/2022	Salaries Staff	2223/02/06	1,516.57			4000	110	1,516.57	Salary Staff 02
16/05/2022	Salaries Staff	2223/02/07	918.55			4000	450	918.55	Salary Staff 03
16/05/2022	Salaries Staff	2223/02/08	1,563.81			4000	110	1,563.81	Salary Staff 04
16/05/2022	Salaries Staff	2223/02/09	1,424.14			4000	110	1,364.27	PAYE Tax and NI - Staff 02 04
						4000	450	59.87	PAYE Tax and NI - Staff 03
18/05/2022	Maintenance Contractor	2223/02/10	618.35		103.05	4740	400	377.38	Expenses - Seats and Shelters
						4320	400	65.91	Expenses - Toilets
						4820	450	72.01	Expenses - Water Fountain
18/05/2022	Hepworth Community Association	2223/02/11	5,000.00			4315	250	5,000.00	Grant: Work to Village Hall
18/05/2022	Burhouse Court Tenants	2223/02/12	100.00			4405	250	100.00	Grant: Platinum Jubilee
18/05/2022	Hade Edge Residents	2223/02/13	100.00			4405	250	100.00	Grant: Platinum Jubilee
18/05/2022	Principal Hygiene	2223/02/14	65.40		10.90	4320	400	54.50	Supply Service Nappy Units
18/05/2022	Beebombs Ltd	2223/02/15	6,520.80		1,086.80	4615	350	5,434.00	Beebombs x2200
18/05/2022	Staff 02	2223/02/16	14.39		2.40	4400	150	11.99	Reimbursement - Zoom
18/05/2022	Honley Show Society Ltd	2223/02/17	50.00			4805	450	50.00	Indoor Marquee Space
18/05/2022	Hade Edge Band	2223/02/18	60.00			4250	150	60.00	Room Hire 28/03/2022
18/05/2022	YLCA	2223/02/19	30.00			4061	150	30.00	Webinar: VAT Cllr 7
18/05/2022	YLCA	2223/02/20	30.00			4060	110	30.00	Webinar: Year End Staff 04
18/05/2022	YLCA	2223/02/21	30.00			4061	150	30.00	Webinar: Year End Cllr 07
18/05/2022	Vision ICT	2223/02/22	21.60		3.60	4400	150	18.00	Hosted Email x1
18/05/2022	Vision ICT	2223/02/23	324.00		54.00	4400	150	270.00	Hosted Email x15
18/05/2022	Document Logic	2223/02/24	60.42		10.07	4205	150	50.35	Photocopying
18/05/2022	HCHCT	2223/02/25	10,000.00			4250	150	10,000.00	Annual Rent
18/05/2022	npower	2223/02/26	174.53		8.31	4320	400	166.22	Electricity Holmfirth Toilets
18/05/2022	Viking	2223/02/27	135.00		15.79	4205	150	119.21	Paper, Stamps, Stationery
18/05/2022	Hollywood Agency Ltd	2223/02/28	33.00		5.50	4815	450	27.50	Harry the Hopper Artwork
18/05/2022	YLCA	2223/02/29	25.00			4060	110	25.00	Webinar: AGAR Staff 04
19/05/2022	Town and Country	2223/02/30	6,360.59			4235	150	6,360.59	Insurance Coverage
Total Payments for Month			36,038.23	0.00	1,322.01			34,716.22	
Balance Carried Fwd			204,341.85						
Cashbook Totals			240,380.08	0.00	1,322.01			239,058.07	

Receipts for Month 2**Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		55,679.13					55,679.13	
	Banked:	0.00						
			0.00					0.00
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>55,679.13</u>	<u>0.00</u>	<u>0.00</u>			<u>55,679.13</u>	

Payments for Month 2**Nominal Ledger Analysis**

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		55,679.13						
	Cashbook Totals		55,679.13	0.00	0.00			55,679.13	

Receipts for Month 2**Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		84,633.96					84,633.96	
	Banked:	0.00						
			0.00					0.00
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>84,633.96</u>	<u>0.00</u>	<u>0.00</u>			<u>84,633.96</u>	

Payments for Month 2

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
16/05/2022	Handelsbanken	2223/02/31	25.00			4215	150	25.00	Bank Charges
Total Payments for Month			25.00	0.00	0.00			25.00	
Balance Carried Fwd			84,608.96						
Cashbook Totals			84,633.96	0.00	0.00			84,633.96	

Receipts for Month 2**Nominal Ledger Analysis**

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		75,000.00					75,000.00	
	Banked:	0.00						
			0.00					0.00
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>75,000.00</u>	<u>0.00</u>	<u>0.00</u>			<u>75,000.00</u>	

Payments for Month 2**Nominal Ledger Analysis**

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		75,000.00						
	Cashbook Totals		<u>75,000.00</u>	0.00	<u>0.00</u>			<u>75,000.00</u>	

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
105	VAT Control A/c			1,392.55	
200	HSBC Current A/C			204,341.85	
205	Money Manager - HSBC			55,679.13	
215	Current Account-Handelsbanken			84,608.96	
220	CCLA Deposit Fund			75,000.00	
310	General Reserves				108,744.28
322	EMR CCTV				3,440.00
323	EMR Com Asset-Others in Valley				7,017.00
325	EMR Election Fund				19,789.00
326	EMR Defibrillator Special Resr				2,000.00
329	EMR Holmfirth Civic Hall (capi				40,000.00
330	EMR Office/Meeting Room				15,000.00
331	EMR Gartside Building				5,000.00
332	EMR Honley Library				30,000.00
333	EMR Holmfirth Tech				10,000.00
334	EMR Holme Moss Viewpoint				935.00
335	EMR Honley Library Energy				10,000.00
336	EMR Royal Events				10,000.00
337	EMR COVID Memorial				5,000.00
338	EMR Children's Playgrounds				50,000.00
339	EMR If It's Not Far Leave Car				1,000.00
340	EMR CESC Living Streets				2,000.00
1076	Precept	100	Income		141,346.50
1078	Special Expenses Grant	100	Income		1,664.00
1090	Bank Interest	100	Income		68.25
1095	Other income	100	Income	2.00	
1250	Gartside Building	100	Income	600.00	
1300	Garage plot income	100	Income		300.00
4000	Salaries	110	Staff Expenditure	10,746.06	
4000	Salaries	450	Climate Emergency	2,216.84	
4060	Staff Training	110	Staff Expenditure	25.00	
4205	Council Office Supplies	150	Administration	237.20	
4215	Bank Charges	150	Administration	94.88	
4235	Insurance	150	Administration	6,360.59	
4250	Office/Room Hire	150	Administration	10,000.00	
4265	Subscriptions	150	Administration	20.00	
4275	Telephone and Broadband	150	Administration	77.72	
4315	Other Community Assets	250	Finance & Management	5,000.00	
4320	Public Toilet - Day to Day	400	Service Provision	1,416.44	
4400	Electronic Support	150	Administration	299.99	
4405	Grants	250	Finance & Management	200.00	
4615	Royal Events	350	Publications & Communication	5,885.00	

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4740	Seats & Shelters-Maintenance	400	Service Provision	377.38	
4805	Community Mobilisation	450	Climate Emergency	182.93	
4815	Transport Strategy	450	Climate Emergency	27.50	
4820	Waste Strategy	450	Climate Emergency	72.01	
6000	Transfer from EMR	400	Service Provision		1,560.00
Trial Balance Totals :				464,864.03	464,864.03
Difference				0.00	

Detailed Income & Expenditure by Budget Heading 31/05/2022

Month No: 2

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Income								
1076 Precept	141,347	141,347	282,693	141,347			50.0%	
1078 Special Expenses Grant	1,664	1,664	3,328	1,664			50.0%	
1090 Bank Interest	38	68	300	232			22.8%	
1092 Toilets Donations	0	0	2,000	2,000			0.0%	
1095 Other income	0	(2)	0	2			0.0%	
1200 Allotment Rents	0	0	240	240			0.0%	
1250 Gartside Building	0	(600)	4,800	5,400			(12.5%)	
1300 Garage plot income	0	300	700	400			42.9%	
Income :- Income	143,049	142,777	294,061	151,284			48.6%	0
Net Income	143,049	142,777	294,061	151,284				
110 Staff Expenditure								
4000 Salaries	5,019	10,746	60,000	49,254		49,254	17.9%	
4060 Staff Training	55	25	900	875		875	2.8%	
Staff Expenditure :- Indirect Expenditure	5,074	10,771	60,900	50,129	0	50,129	17.7%	0
Net Expenditure	(5,074)	(10,771)	(60,900)	(50,129)				
150 Administration								
4061 Councillor Training	60	0	900	900		900	0.0%	
4200 Chairman's Expenses	0	0	1,000	1,000		1,000	0.0%	
4205 Council Office Supplies	170	237	1,750	1,513		1,513	13.6%	
4210 Audit	0	0	1,400	1,400		1,400	0.0%	
4215 Bank Charges	33	95	500	405		405	19.0%	
4220 Conference / Seminars	0	0	500	500		500	0.0%	
4225 Elections	0	0	5,000	5,000		5,000	0.0%	
4230 Repairs & Maintenance	0	0	1,000	1,000		1,000	0.0%	
4235 Insurance	6,361	6,361	2,250	(4,111)		(4,111)	282.7%	
4240 Travel Allowance	0	0	300	300		300	0.0%	
4245 Office Equipment	0	0	300	300		300	0.0%	
4250 Office/Room Hire	10,060	10,000	10,500	500		500	95.2%	
4260 FOIA/EIR requests	0	0	500	500		500	0.0%	
4265 Subscriptions	20	20	3,000	2,980		2,980	0.7%	
4275 Telephone and Broadband	39	78	500	422		422	15.5%	
4400 Electronic Support	300	300	1,650	1,350		1,350	18.2%	
Administration :- Indirect Expenditure	17,042	17,090	31,050	13,960	0	13,960	55.0%	0
Net Expenditure	(17,042)	(17,090)	(31,050)	(13,960)				

Detailed Income & Expenditure by Budget Heading 31/05/2022

Month No: 2

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>250 Finance & Management</u>								
4315 Other Community Assets	5,000	5,000	53,000	48,000		48,000	9.4%	
4405 Grants	200	200	20,000	19,800		19,800	1.0%	
Finance & Management :- Indirect Expenditure	5,200	5,200	73,000	67,800	0	67,800	7.1%	0
Net Expenditure	(5,200)	(5,200)	(73,000)	(67,800)				
<u>300 Planning</u>								
4505 Neighbourhood Plan	0	0	10,000	10,000		10,000	0.0%	
Planning :- Indirect Expenditure	0	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	0	(10,000)	(10,000)				
<u>350 Publications & Communication</u>								
4600 Community Champion	0	0	250	250		250	0.0%	
4610 Publications and Publicity	0	0	6,000	6,000		6,000	0.0%	
4615 Royal Events	5,434	5,885	10,000	4,115		4,115	58.9%	
4620 Tidy Trader Awards	0	0	100	100		100	0.0%	
4625 Website & Media	0	0	1,000	1,000		1,000	0.0%	
4630 Special Projects	0	0	1,000	1,000		1,000	0.0%	
Publications & Communication :- Indirect Expenditure	5,434	5,885	18,350	12,465	0	12,465	32.1%	0
Net Expenditure	(5,434)	(5,885)	(18,350)	(12,465)				
<u>400 Service Provision</u>								
4300 Honley Library	0	0	15,000	15,000		15,000	0.0%	
4320 Public Toilet - Day to Day	287	1,416	17,000	15,584		15,584	8.3%	
4325 Public Toilet - Lettable Space	0	0	1,000	1,000		1,000	0.0%	
4700 CCTV	0	0	0	0		0	0.0%	1,560
4705 Christmas Provision	0	0	5,500	5,500		5,500	0.0%	
4710 New Mill - Churchyard	0	0	800	800		800	0.0%	
4720 Dog Waste	0	0	1,000	1,000		1,000	0.0%	
4725 Patient Transport Scheme	0	0	1,000	1,000		1,000	0.0%	
4730 Minibus	0	0	25,000	25,000		25,000	0.0%	
4735 Phone Boxes	0	0	400	400		400	0.0%	
4740 Seats & Shelters-Maintenance	377	377	13,000	12,623		12,623	2.9%	
4755 Youth Facilities	0	0	8,000	8,000		8,000	0.0%	
Service Provision :- Indirect Expenditure	664	1,794	87,700	85,906	0	85,906	2.0%	1,560
Net Expenditure	(664)	(1,794)	(87,700)	(85,906)				
6000 plus Transfer from EMR	0	1,560						
Movement to/(from) Gen Reserve	(664)	(234)						

Detailed Income & Expenditure by Budget Heading 31/05/2022

Month No: 2

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>450 Climate Emergency</u>								
4000 Salaries	1,108	2,217	0	(2,217)		(2,217)	0.0%	
4805 Community Mobilisation	119	183	22,000	21,817		21,817	0.8%	
4810 Energy Strategy	0	0	10,000	10,000		10,000	0.0%	
4815 Transport Strategy	28	28	1,000	973		973	2.8%	
4820 Waste Strategy	72	72	500	428		428	14.4%	
4825 Environment Strategy	0	0	500	500		500	0.0%	
4830 Business and Economy	0	0	2,000	2,000		2,000	0.0%	
Climate Emergency :- Indirect Expenditure	<u>1,327</u>	<u>2,499</u>	<u>36,000</u>	<u>33,501</u>	<u>0</u>	<u>33,501</u>	<u>6.9%</u>	<u>0</u>
Net Expenditure	<u>(1,327)</u>	<u>(2,499)</u>	<u>(36,000)</u>	<u>(33,501)</u>				
Grand Totals:- Income	143,049	142,777	294,061	151,284			48.6%	
Expenditure	34,741	43,240	317,000	273,760	0	273,760	13.6%	
Net Income over Expenditure	<u>108,307</u>	<u>99,537</u>	<u>(22,939)</u>	<u>(122,476)</u>				
plus Transfer from EMR	0	1,560						
Movement to/(from) Gen Reserve	<u>108,307</u>	<u>101,097</u>						

Detailed Balance Sheet - Excluding Stock Movement

Month 2 Date 31/05/2022

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	1,393	
200	HSBC Current A/C	204,342	
205	Money Manager - HSBC	55,679	
215	Current Account-Handelsbanken	84,609	
220	CCLA Deposit Fund	75,000	
	Total Current Assets		421,022
	<u>Represented by :-</u>		
300	Current Year Fund	99,537	
310	General Reserves	110,304	
322	EMR CCTV	3,440	
323	EMR Com Asset-Others in Valley	7,017	
325	EMR Election Fund	19,789	
326	EMR Defibrillator Special Resr	2,000	
329	EMR Holmfirth Civic Hall (capi	40,000	
330	EMR Office/Meeting Room	15,000	
331	EMR Gartside Building	5,000	
332	EMR Honley Library	30,000	
333	EMR Holmfirth Tech	10,000	
334	EMR Holme Moss Viewpoint	935	
335	EMR Honley Library Energy	10,000	
336	EMR Royal Events	10,000	
337	EMR COVID Memorial	5,000	
338	EMR Children's Playgrounds	50,000	
339	EMR If It's Not Far Leave Car	1,000	
340	EMR CESC Living Streets	2,000	
	Total Equity		421,022

Holme Valley Parish Council

Bank - Cash and Investment Reconciliation as at 31 May 2022

Confirmed Bank & Investment Balances

Bank Statement Balances

31/05/2022	HSBC Current A/C	204,341.85
31/05/2022	HSBC - Money Manager	55,679.13
31/05/2022	Handelsbanken Current A/C	84,608.96
31/05/2022	CCLA Deposit Fund	75,000.00

419,629.94

Receipts not on Bank Statement

0.00

Closing Balance

419,629.94

All Cash & Bank Accounts

1	HSBC Current A/C	204,341.85
2	Money Manager - HSBC	55,679.13
4	Current Account-Handelsbanken	84,608.96
5	CCLA Deposit Fund	75,000.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	419,629.94

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR Sub-Contractor Services	5,000.00	-5,000.00	0.00
321 EMR Legal Advice Contingency	5,000.00	-5,000.00	0.00
322 EMR CCTV	5,000.00	-1,560.00	3,440.00
323 EMR Com Asset-Others in Valley	11,740.00	-4,723.00	7,017.00
324 EMR Neighbourhood Planning	0.00		0.00
325 EMR Election Fund	19,789.00		19,789.00
326 EMR Defibrillator Special Resr	2,000.00		2,000.00
327 EMR Covid Response - HCHCT	10,000.00	-10,000.00	0.00
328 EMR Covid Response - HVCMA	13,315.00	-13,315.00	0.00
329 EMR Holmfirth Civic Hall (capi	30,000.00	10,000.00	40,000.00
330 EMR Office/Meeting Room	15,000.00		15,000.00
331 EMR Gartside Building	5,000.00		5,000.00
332 EMR Honley Library	30,000.00		30,000.00
333 EMR Holmfirth Tech	0.00	10,000.00	10,000.00
334 EMR Holme Moss Viewpoint	935.00		935.00
335 EMR Honley Library Energy	0.00	10,000.00	10,000.00
336 EMR Royal Events	0.00	10,000.00	10,000.00
337 EMR COVID Memorial	0.00	5,000.00	5,000.00
338 EMR Children's Playgrounds	0.00	50,000.00	50,000.00
339 EMR If It's Not Far Leave Car	0.00	1,000.00	1,000.00
340 EMR CESC Living Streets	0.00	2,000.00	2,000.00
	152,779.00	58,402.00	211,181.00

List of Payments made between 01/05/2022 and 31/05/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/05/2022	Holmfirth Art Week	2223/02/01	20.00	Council 2122 57	Annual Subscription
04/05/2022	HSBC	2223/02/02	8.00	Council 2122 57	Bank Charges
09/05/2022	British Telecom	2223/02/03	46.96	Council 2122 57	Internet and Phone
11/05/2022	O2	2223/02/04	82.57	Council 2122 57	iPad and iPhone Contracts
16/05/2022	West Yorkshire Pension Fund	2223/02/05	704.55	Council 2122 57	Pensions
16/05/2022	Salaries Staff	2223/02/06	1,516.57	Council 2122 57	Salary Staff 02
16/05/2022	Salaries Staff	2223/02/07	918.55	Council 2122 57	Salary Staff 03
16/05/2022	Salaries Staff	2223/02/08	1,563.81	Council 2122 57	Salary Staff 04
16/05/2022	Salaries Staff	2223/02/09	1,424.14	Council 2122 57	PAYE Tax and NI
18/05/2022	Maintenance Contractor	2223/02/10	618.35	Council 2122 57	Expenses
18/05/2022	Hepworth Community Association	2223/02/11	5,000.00	F&M 2223 08i	Grant: Work to Village Hall
18/05/2022	Burhouse Court Tenants	2223/02/12	100.00	F&M 2223 08iii	Grant: Platinum Jubilee
18/05/2022	Hade Edge Residents	2223/02/13	100.00	F&M 2223 08ii	Grant: Platinum Jubilee
18/05/2022	Principal Hygiene	2223/02/14	65.40	Council 2122 57	Supply Service Nappy Units
18/05/2022	Beebombs Ltd	2223/02/15	6,520.80	Council 2122 140	Beebombs x2200
18/05/2022	Staff 02	2223/02/16	14.39	Council 2122 57	Reimbursement - Zoom
18/05/2022	Honley Show Society Ltd	2223/02/17	50.00	F&M 2223 09iii	Indoor Marquee Space
18/05/2022	Hade Edge Band	2223/02/18	60.00	F&M 2223 09iii	Room Hire 28/03/2022
18/05/2022	YLCA	2223/02/19	30.00	Council 2122 57	Webinar: VAT Cllr 7
18/05/2022	YLCA	2223/02/20	30.00	Council 2122 57	Webinar: Year End Staff 04
18/05/2022	YLCA	2223/02/21	30.00	Council 2122 57	Webinar: Year End Cllr 07
18/05/2022	Vision ICT	2223/02/22	21.60	Council 2122 57	Hosted Email x1
18/05/2022	Vision ICT	2223/02/23	324.00	Council 2122 57	Hosted Email x15
18/05/2022	Document Logic	2223/02/24	60.42	Council 2122 57	Photocopying
18/05/2022	HCHCT	2223/02/25	10,000.00	Council 2122 57	Annual Rent
18/05/2022	npower	2223/02/26	174.53	Council 2122 57	Electricity Holmfirth Toilets
18/05/2022	Viking	2223/02/27	135.00	F&M 2223 09iii	Paper, Stamps, Stationery
18/05/2022	Hollywood Agency Ltd	2223/02/28	33.00	Council 2223 09iii	Harry the Hopper Artwork
18/05/2022	YLCA	2223/02/29	25.00	Council 2122 57	Webinar: AGAR Staff 04
19/05/2022	Town and Country	2223/02/30	6,360.59	Council 2223 27	Insurance Coverage
Total Payments			36,038.23		

Previewed Draft - Do Not Submit to HMRC

Date: 13/06/2022

Holme Valley Parish Council

Page 1

Time: 17:09

VAT Return: 01/04/2022 - 30/06/2022

User: RFO

<u>Source</u>	<u>Ledger</u>	<u>Ref No</u>	<u>Month</u>	<u>Code</u>	<u>Gross</u>	<u>Net</u>	<u>VAT</u>
Cashbook	1		1		1,983.93	1,983.93	0.00
Cashbook	1		2		143,048.64	143,048.64	0.00
		OUTPUT		Total Rate: Z	145,032.57	145,032.57	0.00
Cashbook	1		2		174.53	166.22	8.31
		INPUT		Total Rate: F	174.53	166.22	8.31
Cashbook	1		1		423.26	352.72	70.54
Cashbook	1		2		7,882.24	6,568.54	1,313.70
		INPUT		Total Rate: S	8,305.50	6,921.26	1,384.24
Cashbook	1		1		11,902.09	11,902.09	0.00
Cashbook	4		1		25.00	25.00	0.00
Cashbook	1		2		27,981.46	27,981.46	0.00
Cashbook	4		2		25.00	25.00	0.00
Cashbook	4		12		25.00	25.00	0.00
		INPUT		Total Rate: Z	39,958.55	39,958.55	0.00

VAT Return Summary:	Total Outputs	145,032.57	145,032.57	0.00
	Total Inputs	48,438.58	47,046.03	1,392.55
VAT due in the period on sales and other outputs			Box 1	0.00
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States			2	<u>0.00</u>
Total VAT due			3	0.00
VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states)	4	<u>1,392.55</u>		
Net VAT to reclaim from HMRC	5	<u>1,392.55</u>		
Total value of sales and all other outputs excluding any VAT	6			145,032.00
Total value of purchases and all other inputs excluding any VAT	7			47,046.00
Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	8			0.00
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	9			0.00
VAT on acquisitions of goods and related costs made in Northern Ireland from EU Member States				0.00



Holme Valley Parish Council

Internal Audit Report [Year-End]

Financial Year Ending 31st March 2022

Date of Visit: 18 May 2022

Date Final Report Issued: 30 May 2022

Status: Final

Prepared by Internal Audit Yorkshire

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This internal audit report takes into account the best practice and internal auditing standards referenced within the Practitioners' Guide to Governance and Accountability for Local Authorities.

The Internal audit report should inform the authority's responses to Assertions 2 and 6 in the Annual Governance Statement that forms part of the Annual Governance and Accountability Return [AGAR]. This internal audit report should therefore be made available to support and inform members considering the authority's approval of the annual governance statement.

Internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

[Source 'Governance and Accountability for Small Authorities in England Practitioners Guide 2020']

1. Background

- 1.1 Authorities in England operate within a legal framework which provides them with the necessary statutory powers and authority to deliver local public services. Authorities and their clerks/chief executives/RFOs should always be aware of, and have regard to, the legal power they are exercising when deciding on any action including to spend public money.
- 1.2 The proper practices for smaller authorities (Town and Parish Council's) are included in the Governance and Accountability for Smaller Authorities, a Practitioners Guide. Smaller authorities in England must complete an Annual Return and an Annual Governance Statement to the public. The Annual Return must be submitted to the external auditor within the statutory deadline of 30 June.

2. Purpose of Internal Audit

- 2.1 Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 2.2 The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective. The internal audit function must be independent from the management of the financial controls and procedures of the authority which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the authority.
- 2.3 The objectives for Internal Audit Yorkshire are to undertake a programme of work to help discharge the statutory internal audit responsibilities and form a judgement of the effectiveness of internal control arrangements during the financial year. The list is not exhaustive and can vary from each authority who can agree a specific programme of work with its internal auditor provider each year. The key systems and processes will range from:
- Proper book-keeping including the cash book; bank reconciliations
 - Standing orders and financial regulations;
 - Payment controls/petty cash; Income controls;
 - Budgetary controls; Petty cash procedure;
 - Payroll controls; Asset control;
 - Year-end procedures; and risk management arrangements.

3. Our Objectives and Programme of Work

- 3.1 Our programme of cover has been designed to afford reasonable assurance that the Councils financial systems are robust and are operating in an effective manner and in compliance with the statutory legal framework. Our internal audit assurance definition for a positive assertion for each individual control area assessed indicates that 'There is generally a good system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the control area audited'.
- 3.2 Our work during the interim visit and the year-end visit will enable us to reach judgements on the internal control objectives in the Annual Internal Audit Report which forms part of the Councils Annual Governance and Accountability Return [AGAR].

4. Our Scope of Work During the Interim Visit

4.1 We covered the following areas during our interim visit on the 25th January 2022.

- Book Keeping
- Standing Orders and Financial Regulations
- Payment Controls and Expenditure Testing
- Credit / Debit /Charge Card
- VAT
- Risk Management Arrangements
- Back-up of Electronic Files
- Budgetary Controls and Financial Health
- Income Controls including the precept
- Petty Cash Procedures
- Payroll Controls and Chairman's Allowances
- Asset Management
- Periodic Bank Reconciliations

4.2 Our Scope of Work at the Year-End Visit

The year-end audit visit took place on the 18th May 2022 at the council offices. We covered the following areas at the year-end visit:

- Risk Management (follow-up from the interim visit)
- Budgetary Controls and Financial Health (follow-up work from the interim visit)
- Asset Management (follow-up work from the interim visit)
- Year-End Accounting Statements, Supporting documentation and Bank Reconciliation
- Transparency Code Requirements
- 2020/21 Exercise of Public Rights
- 2020/21 AGAR Publication Requirements
- Trust Funds (including charitable)

We would like to thank the Clerk and Deputy Clerk/RFO for all their help and assistance during the audit.

***Internal Audit Objectives F and K were not applicable to Holme Valley Parish Council.**

5.1 Findings

Internal Control Objective: This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Aim: To obtain assurance that risk management arrangements are adequate to manage all identified risks.

Internal Audit Response

Yes

5.2 Risk Management (Follow-up work)

5.3 This control area was part-covered during our interim visit. During this visit we can confirm that:

- The internal control checks were carried out on the 21st March 2022 and the outcome of the review was formally reported to council and documented in the council meeting minutes dated 28th March 2022 (minute reference 2122/138).
- The risk assessment document was formally adopted by full council at the meeting held on the 21st March 2022 (minute reference 2122/139). The risk assessment document was reviewed. It is noted that improvements have been made to the register which identifies low, medium and high risks assigned to risk categories, recommendations/actions required with appropriate actions dates and responsibilities assigned to responsible parties. We noted that that the risk register did not include a risk matrix and this was discussed with the RFO during the audit. We would recommend that this forms part of the risk assessment. Further references relating to a risk matrix is contained in the Practitioners Guide, page 44, see link: <https://www.nalc.gov.uk/library/our-work/jpag/3698-practitioners-guide-2022/file>

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

Aim: Verify the annual precept request is the result of a proper budget process, that budget progress has been regularly monitored and the Councils reserves are appropriate.

Internal Audit Response

Yes

5.4 Budgetary Controls and Financial Health (follow-up work)

5.5 This control area was part-covered during the interim visit. The council approved the budget for 2022/23 at the meeting held on the 31st January 2022. The precept has been increased by 34.89% to £282,693 and the council is expecting to receive a special expense grant of £3,328. It is noted that a contribution of £22,939 from the general reserves has contributed towards the 2022-23 budget. Although the budget document includes a detailed breakdown of income, expenditure and reserves, we noted that these spending plans were not brought together to demonstrate how it contributed towards the budget setting taking into account the balances brought forward at the 01 April 2022. We discussed this with the RFO during the audit and guidance was provided. Once the budget document incorporating the opening balances at the start of the financial year is built into the budget document, it will demonstrate a clearer reflection of the financial position for the council at year end and the level of precept to be levied.

OBJECTIVE D: RECOMMENDATION

R1:	That improvements are made to the budget document to include the opening balances at the start of the financial year, and to demonstrate how all the spending plans are linked to the level of precept to be levied. Further guidance on the budgeting stages is set out on 37 of the NALC Practitioners Guide 2022.
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Internal Audit Objective - Asset and investments registers were complete and accurate and properly maintained.

Aim: To provide assurance that all material assets are accounted for correctly

Internal Audit Response

Yes – subject to amendment by the RFO

5.6 Asset Management

5.7 We reviewed the asset register that contains one change in comparison to the last years asset totals recorded in box 8. The council have purchased a phone box at a cost of £1.00. The asset register recorded a valuation of £3,000. The practitioners guide states that the method of asset valuation adopted should be set out in a policy approved by the council and recorded in the councils minutes and in the asset register. We note that the Asset Register policy adopted by the council does set out the asset valuation which is recorded at purchase cost. The figure of £3,000 may be used for insurance purposes but for the purposes of box 8, the asset purchase cost must be used as per adopted policy. Guidance was provided to the RFO that the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced. An example is if the council purchases materials to refurbish the telephone box, in which case the cost of the asset will increase by the cost of materials used for refurbishment. We would recommend that the asset value recorded at box 8 of the AGAR accounting statement is amended accordingly and on this basis we can confirm 'yes' to internal control objective H.

OBJECTIVE H: RECOMMENDATION

R2:	That the asset purchase cost for the telephone box is recorded as a £1.00 and that the asset register is updated accordingly and the value in the AGAR accounting statement box 8.
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5.8 Year End Accounting Statements, Supporting Documentation and Bank Reconciliation

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.

Aim: Obtain assurance that accounts prepared on correct statements (income and expenditure, debtors and creditors, over £200,000) or (summary receipts and payments, under £200,000) and that working papers can be followed through to final document.

Internal Audit Response

Yes – subject to amendment by the RFO

5.9 The RFO has prepared the year end accounting statements using the Omega Accounting software. We checked that the correct AGAR accounting figures had been recorded for the last year (31 March 2021). We reviewed the annual return working details to follow through the balances record on the AGAR for this financial year ending 31st March 2022.

5.10 The working details for the balance sheet and supporting documentation was reviewed. Our findings are summarised:

- Debtors – balance of £1,102 – Working paper was enclosed and reviewed.
- VAT Control Account – balance of £1,153.82. VAT submission form reviewed.

- Accruals – balance of £3,781.49 – Working paper was enclosed and reviewed.
- Explanation of significant variances – proforma completed by the RFO with narrative and numerical breakdown.

5.11 A review of the bank and cash investment reconciliation at 31 March 2021 was undertaken. The balances of £323,010.95 were verified against the bank statements. There were no issues identified.

5.12 The total of fixed assets recorded 31 March 2022 was £5,274,894 which included an increase of £3,000 relating to the phone box. As referenced in the earlier part of our report, this figure needs to be recorded as a £1.00 and the value in box 8 amended accordingly.

5.13 The general reserves were reviewed as part of the year end procedures to confirm the councils actual general fund balance held at 31 March 2022. A total of £321,485 reserves were held. £152,779 were earmarked reserves and the general reserve balance was £168,706. In discussion with the RFO we identified that £22,939 from the general reserves would be contributed towards the 2022-23 budget, leaving a general reserve balance of £145,767. Calculated in accordance with the precept of £274,326, this represents approximately 53% of the council’s net revenue expenditure (NRE) which exceeds approximately six months NRE. The practitioners guide states that councils with a NRE exceeding £200,000 are recommended to retain a 3 months general reserve. The calculation of NRE is ‘Precept\Levy less any Loan Repayment and/or amounts included in Precept\Levy for Capital Projects and transfers to Earmarked Reserves’.

5.14 The Council has agreed as part of its budget planning for new earmarked reserves from 01 April 2022. It is understood that some monies have been allocated from year end ear-marked reserves towards new earmarked reserves from the 01 April 2022. As part of the budgeting process the council has reviewed the projected earmarked reserves which indicates that many of the reserves would not be spent by the 31st March and would be un-ringfenced, in which case the year-end balance sheet identifying earmarked reserves should be updated accordingly. We discussed this in detail with the RFO and have recommended that a better level of detail is provided as part of the budget documents to identify the calculations of earmarked reserves during the budgeting and year-end processes as they have an impact on the precept calculation and general reserves balances held by the council.

OBJECTIVE J: RECOMMENDATION

R3:	That the value in the AGAR accounting statement box 8 be updated following the changes in the asset register.
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5.15 Transparency Code Requirements

Internal Control Objective: The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.

Aim: Review the council website and obtain evidence of published documents in accordance with the requirements of the Local Government Data Transparency Code

Internal Audit Response

No

5.16 Internal control objective L is new for the 2021/22 financial year relating to the transparency code. To summarise, the Government has published the ‘Local Government Transparency Code’ as a code of recommended practice under section 2 of the Local Government, Planning & Land Act 1980. This Code, which can be found at [Title \(publishing.service.gov.uk\)](http://Title.publishing.service.gov.uk) came into effect on the 01 April 2015. This is applicable to parish and town councils where gross income or gross expenditure exceeds

£200,000. The Code does not replace or supersede the existing framework for access to and re-use of public sector information provided by the:

- Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012)
- Environmental Information Regulations 2004
- Re-use of Public Sector Information Regulations 2005
- Infrastructure for Spatial Information in the European Community regulations 2009
- Sections 25 and 26 of the Local Audit and Accountability Act 2014 which provides rights for persons to inspect a local authority's accounting records and supporting documentation, and to make copies of them.

5.17 The Code provides for publication of a comprehensive set of information, including Unique Property Reference Numbers of land and building assets (principal authorities may be able to help with these). There is no prescribed Code for councils where gross turnover is between £25,000 and £200,000 but all councils must have a Publication Scheme complying with the Information Commissioner's requirements.

5.18 Checks were carried out on the town council website to review evidence of published documents in accordance with the requirements of the code for information to be published. The findings are summarised in the table.

Title	Frequency and requirement
<p>Expenditure exceeding £500</p>	<p>Quarterly publication Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as:</p> <ul style="list-style-type: none"> • individual invoices • grant payments • expense payments • payments for goods and services • grants • grant in aid • rent • credit notes over £500 • transactions with other public bodies. <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure • amount • Value Added Tax that cannot be recovered • merchant category (eg. computers, software etc)
	<p>Internal Audit Findings: An accounts page is specifically set-up on the parish council website which publishes the cashbook payments over £500.00, see link: 2021-22 - Holme Valley Parish Council. It is noted that the data published does not record the merchant category.</p>
<p>Procurement Information</p>	<p>Quarterly publication Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published:</p> <ul style="list-style-type: none"> • reference number • title • description of the goods and/or services sought • start, end and review dates • local authority department responsible. <p>Quarterly publication Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</p>

- reference number
- title of agreement • local authority department responsible
- description of the goods and/or services being provided
- supplier name and details • sum to be paid over the length of the contract or the estimated annual spending or budget for the contract
- Value Added Tax that cannot be recovered
- start, end and review dates • whether or not the contract was the result of an invitation to quote or a published invitation to tender
- whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number.

Internal Audit Findings:

We found that although there is reference on the website transparency page relating to contracts, there was no actual information published in accordance with the code, see link: [Accounts and Transparency Code - Holme Valley Parish Council](#)

RECOMMENDATION:

That the procurement information is published on the website in accordance with the transparency code requirements.

Local authority land

Annual publication

Publish details of all land and building assets including:

- all service and office properties occupied or controlled by user bodies, both freehold and leasehold
- any properties occupied or run under Private Finance Initiative contracts
- all other properties they own or use, for example, hostels, laboratories, investment properties and depots
- garages unless rented as part of a housing tenancy agreement
- surplus, sublet or vacant properties
- undeveloped land
- serviced or temporary offices where contractual or actual occupation exceeds three months
- all future commitments, for example under an agreement for lease, from when the contractual commitment is made

For each land or building asset, the following information must be published together in one place:

- Unique Property Reference Number
- Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (eg. on one site there could be several buildings or in one building there could be several users, floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus authority code
- name of the building/land or both
- street number or numbers - any sets of 2 or more numbers should be separated with the ‘-’ symbol (eg. 10-15 London Road)
- street name – this is the postal road address
- post town and United Kingdom postcode
- map reference – local authorities may use either Ordnance Survey or ISO6709 systems to identify the location of an asset, but must make clear which is being used. Where an Ordnance Survey mapping system is used (the grid system) then assets will be identified using Eastings before Northings. Where geocoding in accordance with ISO 6709 is being used to identify the centre point of the asset location then that reference must indicate its ISO coordinates

- whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below: for freehold assets:
 - occupied by the local authority
 - ground leasehold
 - leasehold
 - licence
 - vacant (for vacant properties, local authorities should not publish the full address details and should only publish the first part of the postcode)

For leasehold assets:

- occupied by the local authority
- ground leasehold
- sub leasehold
- licence for other assets:
 - free text description eg. rights of way, access etc.
- whether or not the asset is land only (without permanent buildings) or it is land with a permanent building.

Internal Audit Findings:

We found that although land information was published, it was not published with the specific requirements of the code, see link: [Accounts and Transparency Code - Holme Valley Parish Council](#)

RECOMMENDATION:

That the publication details for local authority land on the website is reviewed and updated to ensure it complies with the publication requirements set out in the transparency code.

Grants to voluntary, community and social enterprise organisations

Annual publication

Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:

- tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information, or
- by publishing a separate list or register.

For each identified grant, the following information must be published as a minimum:

- date the grant was awarded
- time period for which the grant has been given
- local authority department which awarded the grant
- beneficiary
- beneficiary's registration number
- summary of the purpose of the grant
- amount

Internal Audit Findings:

We note that although a specific page is set up with grant information, it does not include the specific publication requirements set out in the transparency code, see link: [Grants - Holme Valley Parish Council](#)

RECOMMENDATION:

That the annual publication of grants to voluntary, community and social enterprise organisations is reviewed to ensure it complies with the publication requirements set out in the transparency code.

Organisation chart

Annual publication

Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart:

- grade
- job title

- local authority department and team
 - whether permanent or temporary staff • contact details
 - salary in £5,000 brackets, consistent with the details published for Senior Salaries
 - salary ceiling (the maximum salary for the grade).
- * This should exclude staff whose salary does not exceed £50,000.

Internal Audit Findings:

It is noted that whilst an organisation chart is published it does not specifically meet the publication requirements stipulated in the code, see link: [HVPC Organisation Structure 2020-21.pdf \(holmevalleyparishcouncil.gov.uk\)](https://www.holmevalleyparishcouncil.gov.uk/2020-21.pdf)

RECOMMENDATION:

That the publication data for the organisation chart is reviewed and updated accordingly on the website in accordance with the publication requirements set out in the code.

Pay Multiple

Annual publication

Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must:

- cover all elements of remuneration that can be valued (eg. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind)
- use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year
- exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.

Internal Audit Findings:

This information could not be located from the website.

RECOMMENDATION:

That data relating to Pay Multiple is published on the website in accordance with the transparency code publication requirements. Further details publication requirements are detailed at page 21 of the code, see link: [Title \(publishing.service.gov.uk\)](https://www.publishing.service.gov.uk)

Waste Contracts

One-off publication

Local authorities must publish details of their existing waste collection contracts, in line with the details contained in paragraphs 32 of the Code, at the point they first publish quarterly contract information under Part 2 of this Code.

Internal Audit Findings:

This information could not be located from the website, see link: [Accounts and Transparency Code - Holme Valley Parish Council](https://www.holmevalleyparishcouncil.gov.uk/Accounts%20and%20Transparency%20Code%20-%20Holme%20Valley%20Parish%20Council)

5.19 There were several publication requirements not applicable to Holme Valley Parish Council:

1. Government Procurement Card transactions
2. Social Housing Asset Value
3. Trade Union Facility
4. Parking Account
5. Parking Spaces
6. Senior Salaries
7. Constitution
8. Fraud

OBJECTIVE L: RECOMMENDATION

R4:	That the recommendations relating to the publication requirements in accordance with transparency code be addressed to ensure compliance with code.
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5.20 Public Rights Inspection Period for 2020/21 Financial Year

The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).

Aim: Obtain assurance that the Council has advertised the dates for the inspection of public rights correctly and view evidence.

Internal Audit Response

Yes

Internal Audit Testing	Compliance	Comments
Do arrangements for public inspection of council's records exist? The inspection window must include a 30-working day period including the first 10 working days of July following the end of the financial year to which the accounts relate. Evidence of public inspection notice seen? And website address.	Yes	See link: Notice of Public Rights of Unaudited AGAR signed with notes.pdf (holmevalleyparishcouncil.gov.uk)
Did the council minute the relevant dates for the exercise of public rights at the same time as approving the AGAR?	No	Council approved the AGAR and supporting documentation at the council meeting held on the 21 st June 2021. The dates for the exercise of public rights were not minuted, see link: 127331- Minutes Extraordinary Council Meeting 21_06_2021.pdf (holmevalleyparishcouncil.gov.uk) It is recommended practice to record these dates in the minutes.

5.21 Publication Requirements for the 2020/21 AGAR

The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).

Aim: Obtain assurance that the publication requirements were met for the 2019/20 financial year.

Internal Audit Response

Yes

5.22 We have summarised our findings in this area to confirm the publication requirements for the 2020/21 financial year:

Documents Reviewed	Compliance and Comments
<ul style="list-style-type: none"> Notice of the period of exercise rights and a declaration that the accounting statements are as yet unaudited. 	Yes – See link: 127331- Minutes Extraordinary Council Meeting 21_06_2021.pdf (holmevalleyparishcouncil.gov.uk)
<ul style="list-style-type: none"> Section 1 – Annual Governance Statement 2019/20 approved and signed. 	Yes – See link: AGAR Part 3 - Sections 1 and 2 with report.pdf (holmevalleyparishcouncil.gov.uk)

<ul style="list-style-type: none"> Section 2 – Accounting Statements 2019/20 approved and signed. 	Yes – See link: AGAR Part 3 - Sections 1 and 2 with report.pdf (holmevalleyparishcouncil.gov.uk)
<ul style="list-style-type: none"> Notice of conclusion of audit 	Yes – See link: WY0042 S3 and Conclusion.pdf (holmevalleyparishcouncil.gov.uk)
<ul style="list-style-type: none"> Section 3 – External Auditor Report and Certificate 	Yes – See link: WY0042 S3 and Conclusion.pdf (holmevalleyparishcouncil.gov.uk)
<ul style="list-style-type: none"> Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review 	Not applicable to Holme Valley Parish Council.

5.23 Trust Funds (including charitable)

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Aim: Obtain assurance that the Council has met its responsibilities to comply with discharging accountability responsibilities for the fund(s)/assets, including financial reporting and if required, independent examination or audit.

Internal Audit Response

Yes

5.24 The practitioners guide states that:

- ‘Certain local authorities have powers to be appointed as trustee of local, usually charitable, trusts and fulfil this role as either custodian or managing trustee. Charitable trusts in England are regulated by the Charity Commission which sets out minimum standards of accounting and audit requirements where these are not covered by the Trust Deed. The Charity Commission also requires annual reporting by registered charities. For smaller bodies preparing an Annual Governance and Accountability Return there are no provisions for notes and so the required disclosure is achieved through a simple disclosure in the Annual Governance and Accountability Return’.*
- Where a local authority acts as a sole managing trustee for a trust or trusts, to warrant a positive response to this assertion the authority needs to have made sure that it has discharged all of its responsibilities with regard to the trust’s finances. This needs to include financial reporting and, if required, independent examination or audit. This is notwithstanding the fact that the financial transactions of the trust do not form part of the authority’s accounts and are therefore not included in the figures reported on Section 2 of its Annual Governance and Accountability Return.*

5.25 The Holme Valley Land Charity (HVLC) is registered with the Charity Commission as a registered charity, see link: [Trustees, HOLME VALLEY LAND CHARITY - 700350, Register of Charities - The Charity Commission](https://www.charitycommission.gov.uk/Trustees/HOLME%20VALLEY%20LAND%20CHARITY%20-%20700350%20Register%20of%20Charities%20-%20The%20Charity%20Commission). We can confirm that the CC filing requirements were up to date at the time of the audit, see link: [Accounts and annual returns, HOLME VALLEY LAND CHARITY - 700350, Register of Charities - The Charity Commission](https://www.charitycommission.gov.uk/Accounts%20and%20annual%20returns/HOLME%20VALLEY%20LAND%20CHARITY%20-%20700350%20Register%20of%20Charities%20-%20The%20Charity%20Commission). We are informed that a trust meeting was held in April 2022 and it was agreed to appoint an accountant to undertake an independent audit of the accounts. A further meeting is held for September 2022 to formally approve the accounts for the 2021-22 financial year. We are satisfied that the Council is discharging its responsibilities as a trustee.

5.26 Other Matters

5.27 We note that the council has approved the AGAR for the 2021/22 financial year at the annual council meeting held on the 16 May 2022. We have informed the RFO that the annual internal audit is normally carried out in the first instance and the audit report should be made available to members prior to the approval of the AGAR as it informs the councils responses to boxes 2 and 6 of the Annual Governance Statement. The flowchart document available on the external audit website, page 4 sets out each step for approval of these documents see link: [Flowchart-generic-All-other-authorities.pdf \(pkf-l.com\)](https://www.pkf-l.com/flowchart-generic-all-other-authorities.pdf).

-----END OF REPORT – RECOMMENDATIONS ACTION PLAN ATTACHED -----

Holme Valley Parish Council Recommendations – Year End Internal Audit Report 2021/22

1. Appendix A – Recommendations Action Plan

No	Recommendation	Page No	Responsible Officer	Committee	Timescale
1	That improvements are made to the budget document to include the opening balances at the start of the financial year, and to demonstrate how all the spending plans are linked to the level of precept to be levied. Further guidance on the budgeting stages is set out on 37 of the NALC Practitioners Guide 2022.	3			
2	That the asset purchase cost for the telephone box is recorded as a £1.00 and that the asset register is updated accordingly and the value in the AGAR accounting statement box 8.	4			
3	That the value in the AGAR accounting statement box 8 be updated following the changes in the asset register.	5			
4	That the recommendations relating to the publication requirements in accordance with transparency code be addressed to ensure compliance with code.	6 - 10			

Annual Internal Audit Report 2021/22

Holme Valley Parish Council

ENTER www.holmevalleyparishcouncil.gov.uk

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements		✓	
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		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

25/01/2022 Y 18/05/2022 Y DD/MM/YYYY

Name of person who carried out the internal audit

Safia Kauser (Internal Audit Yorkshire)

Signature of person who carried out the internal audit



Date

30/05/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Annual Internal Auditor Report

Explanations to external auditor for each “No” response on the Report:

Internal Control Objective

L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.

ISSUE:

This Objective is a new addition to the Annual Internal Auditor Report 2021-22 of which the RFO was not aware at the time of the audit.

With regard to the publication of information required by the transparency code, whilst the Parish Council is transparent about much of the information it publishes, the auditor found that not all required information was published, nor was it published in a way, format or style as defined by the transparency code.

ACTION:

The internal auditor was asked to compile a detailed analysis of what the Parish Council needed to do to meet this objective as part of her year-end report. That is included here below, as it represents the Parish Council’s action plan to meet this Internal Control Objective going forward. The Parish Council intends to have the action plan completed by August 2022.

Holme Valley Parish Council Action Plan to meet the transparency code requirements:

5.1 Transparency Code Requirements

Internal Control Objective: The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.

Aim: Review the council website and obtain evidence of published documents in accordance with the requirements of the Local Government Data Transparency Code

Internal Audit Response

No

5.2 Internal control objective L is new for the 2021/22 financial year relating to the transparency code. To summarise, the Government has published the ‘Local Government Transparency Code’ as a code of recommended practice under section 2 of the Local Government, Planning & Land Act 1980. This Code, which can be found at [Title \(publishing.service.gov.uk\)](https://publishing.service.gov.uk) came into effect on the 01 April 2015. This is applicable to parish and town councils where gross income or gross expenditure exceeds

£200,000. The Code does not replace or supersede the existing framework for access to and re-use of public sector information provided by the:

- Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012)
- Environmental Information Regulations 2004
- Re-use of Public Sector Information Regulations 2005
- Infrastructure for Spatial Information in the European Community regulations 2009
- Sections 25 and 26 of the Local Audit and Accountability Act 2014 which provides rights for persons to inspect a local authority's accounting records and supporting documentation, and to make copies of them.

5.3 The Code provides for publication of a comprehensive set of information, including Unique Property Reference Numbers of land and building assets (principal authorities may be able to help with these). There is no prescribed Code for councils where gross turnover is between £25,000 and £200,000 but all councils must have a Publication Scheme complying with the Information Commissioner's requirements.

5.4 Checks were carried out on the town council website to review evidence of published documents in accordance with the requirements of the code for information to be published. The findings are summarised in the table.

Title	Frequency and requirement
<p>Expenditure exceeding £500</p>	<p>Quarterly publication Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as:</p> <ul style="list-style-type: none"> • individual invoices • grant payments • expense payments • payments for goods and services • grants • grant in aid • rent • credit notes over £500 • transactions with other public bodies. <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure • amount • Value Added Tax that cannot be recovered • merchant category (eg. computers, software etc)
	<p>Internal Audit Findings: An accounts page is specifically set-up on the parish council website which publishes the cashbook payments over £500.00, see link: 2021-22 - Holme Valley Parish Council. It is noted that the data published does not record the merchant category.</p>
<p>Procurement Information</p>	<p>Quarterly publication Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published:</p> <ul style="list-style-type: none"> • reference number • title • description of the goods and/or services sought • start, end and review dates • local authority department responsible. <p>Quarterly publication Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</p>

- reference number
- title of agreement • local authority department responsible
- description of the goods and/or services being provided
- supplier name and details • sum to be paid over the length of the contract or the estimated annual spending or budget for the contract
- Value Added Tax that cannot be recovered
- start, end and review dates • whether or not the contract was the result of an invitation to quote or a published invitation to tender
- whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number.

Internal Audit Findings:

We found that although there is reference on the website transparency page relating to contracts, there was no actual information published in accordance with the code, see link: [Accounts and Transparency Code - Holme Valley Parish Council](#)

RECOMMENDATION:

That the procurement information is published on the website in accordance with the transparency code requirements.

Local authority land

Annual publication

Publish details of all land and building assets including:

- all service and office properties occupied or controlled by user bodies, both freehold and leasehold
- any properties occupied or run under Private Finance Initiative contracts
- all other properties they own or use, for example, hostels, laboratories, investment properties and depots
- garages unless rented as part of a housing tenancy agreement
- surplus, sublet or vacant properties
- undeveloped land
- serviced or temporary offices where contractual or actual occupation exceeds three months
- all future commitments, for example under an agreement for lease, from when the contractual commitment is made

For each land or building asset, the following information must be published together in one place:

- Unique Property Reference Number
- Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (eg. on one site there could be several buildings or in one building there could be several users, floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus authority code
 - name of the building/land or both
 - street number or numbers - any sets of 2 or more numbers should be separated with the ‘-’ symbol (eg. 10-15 London Road)
 - street name – this is the postal road address
 - post town and United Kingdom postcode
 - map reference – local authorities may use either Ordnance Survey or ISO6709 systems to identify the location of an asset, but must make clear which is being used. Where an Ordnance Survey mapping system is used (the grid system) then assets will be identified using Eastings before Northings. Where geocoding in accordance with ISO 6709 is being used to identify the centre point of the asset location then that reference must indicate its ISO coordinates

- whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below: for freehold assets:
 - occupied by the local authority
 - ground leasehold
 - leasehold
 - licence
 - vacant (for vacant properties, local authorities should not publish the full address details and should only publish the first part of the postcode)

For leasehold assets:

- occupied by the local authority
- ground leasehold
- sub leasehold
- licence for other assets:
 - free text description eg. rights of way, access etc.
- whether or not the asset is land only (without permanent buildings) or it is land with a permanent building.

Internal Audit Findings:

We found that although land information was published, it was not published with the specific requirements of the code, see link: [Accounts and Transparency Code - Holme Valley Parish Council](#)

RECOMMENDATION:

That the publication details for local authority land on the website is reviewed and updated to ensure it complies with the publication requirements set out in the transparency code.

Grants to voluntary, community and social enterprise organisations

Annual publication

Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:

- tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information, or
- by publishing a separate list or register.

For each identified grant, the following information must be published as a minimum:

- date the grant was awarded
- time period for which the grant has been given
- local authority department which awarded the grant
- beneficiary
- beneficiary's registration number
- summary of the purpose of the grant
- amount

Internal Audit Findings:

We note that although a specific page is set up with grant information, it does not include the specific publication requirements set out in the transparency code, see link: [Grants - Holme Valley Parish Council](#)

RECOMMENDATION:

That the annual publication of grants to voluntary, community and social enterprise organisations is reviewed to ensure it complies with the publication requirements set out in the transparency code.

Organisation chart

Annual publication

Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart:

- grade
- job title

- local authority department and team
 - whether permanent or temporary staff • contact details
 - salary in £5,000 brackets, consistent with the details published for Senior Salaries
 - salary ceiling (the maximum salary for the grade).
- * This should exclude staff whose salary does not exceed £50,000.

Internal Audit Findings:

It is noted that whilst an organisation chart is published it does not specifically meet the publication requirements stipulated in the code, see link: [HVPC Organisation Structure 2020-21.pdf \(holmevalleyparishcouncil.gov.uk\)](https://www.holmevalleyparishcouncil.gov.uk/2020-21.pdf)

RECOMMENDATION:

That the publication data for the organisation chart is reviewed and updated accordingly on the website in accordance with the publication requirements set out in the code.

Pay Multiple

Annual publication

Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must:

- cover all elements of remuneration that can be valued (eg. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind)
- use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year
- exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.

Internal Audit Findings:

This information could not be located from the website.

RECOMMENDATION:

That data relating to Pay Multiple is published on the website in accordance with the transparency code publication requirements. Further details publication requirements are detailed at page 21 of the code, see link: [Title \(publishing.service.gov.uk\)](https://www.publishing.service.gov.uk)

Waste Contracts

One-off publication

Local authorities must publish details of their existing waste collection contracts, in line with the details contained in paragraphs 32 of the Code, at the point they first publish quarterly contract information under Part 2 of this Code.

Internal Audit Findings:

This information could not be located from the website, see link: [Accounts and Transparency Code - Holme Valley Parish Council](#)

5.5 There were several publication requirements not applicable to Holme Valley Parish Council:

1. Government Procurement Card transactions
2. Social Housing Asset Value
3. Trade Union Facility
4. Parking Account
5. Parking Spaces
6. Senior Salaries
7. Constitution
8. Fraud

OBJECTIVE L: RECOMMENDATION

R4:

That the recommendations relating to the publication requirements in accordance with transparency code be addressed to ensure compliance with code.

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) 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, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 13 June – Friday 22 July 2022. (The latest possible dates that comply with the statutory requirements are Friday 1 July –Thursday 11 August 2022); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **Holme Valley Parish Council**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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

NOTICE

1. Date of announcement **21st June 2022**

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.

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 2022, these documents will be available on reasonable notice by application to:

(b) **Richard McGill, Responsible Finance Officer**
Holmfirth Civic Hall
Huddersfield Road
Holmfirth HD9 3AS
Tel: 01484 687460
Email: deputyclerk@holmevalleyparishcouncil.gov.uk

commencing on (c) **Wednesday 22 June 2022** _____

and ending on (d) **Tuesday 2 August 2022** _____

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

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:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-l.com)

5. This announcement is made by **Richard McGill, Responsible Finance Officer**

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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