

Holme Valley Parish Council

To all Members of the Finance & Management Committee

You are hereby summoned to attend a meeting of the **Finance & Management Committee** to be held at **HOLMFIRTH CIVIC HALL, HUDDERSFIELD ROAD, HOLMFIRTH HD9 3AS** on **MONDAY 14 JUNE 2021** at **7pm** to transact the following business -

- AGENDA – (A)

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.

	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.	
2122 18	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 for upload to the Parish Council's YouTube channel.	
2122 19	To accept apologies for absence	7.16 pm
2122 20	To receive Members' and Officers' personal and disclosable pecuniary interests in items on the agenda	7.17 pm
2122 21	To consider written requests for new DPI dispensations	7.18 pm
2122 22	To consider whether items on the agenda should be discussed in private session	7.19 pm
2122 23	To confirm the Minutes of the previous Committee meeting	7.20 pm
	- To approve the Minutes of the Finance & Management Committee Meeting held on 26 April 2021, numbered 2122 01 to 2122 17 inclusive. (B)	
2122 24	Accounts for Payment	7.21 pm
	(1) To note, the Chairman of Council has not used any of her Chairman's Allowance during her term of office so far.	
	(2) To note, the completed List of Payments for April 2021. (C)	
	(3) To approve the pending transactions of the Schedule of Payments for May 2021 (D)	

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- 2122 25 Financial Statements 7.23 pm**
- To approve the accounting summaries – copies enclosed
- i. **For April 2021 (E):**
- (1) Bank Reconciliations All Accounts (to end 30 April 2021)
 - (2) Cash Books All Accounts Receipts and Payments (to end 30 April 2021)
 - (3) Trial Balance (to end 30 April 2021)
 - (4) Detailed Income and Expenditure by Budget Heading (YTD Budget Report to end 30 April 2021)
 - (5) Cash and Investment Reconciliation (to end 30 April 2021)
 - (6) Earmarked Reserves (to end 30 April 2021)
- 2122 26 Final accounts 7.25 pm**
- To consider, the approval of the Final Accounts 2020-21 processed by Rialtas on 26 May 2021. RFO/Deputy Clerk to report. **(F)**
- 2122 27 Internal Audit Year End Report 7.35 pm**
- Safia Kauser from Internal Audit Yorkshire completed the end-of-year Internal Audit with some actions for the Council. **(Gi)**
RFO/Deputy Clerk to report. **(Gii)**
- As an action from the Internal Audit, to consider adoption of a revised Holme Valley Parish Council “Reserves Policy” incorporating recommendations from the Joint Panel on Accountability and Governance (JPAG) Practitioners Guide 2020-21 regarding the amount of reserves that the Parish Council should hold. *[Amended sections are highlighted in yellow in the supporting documents.]* RFO/Deputy Clerk to report. **(Giii)**
- 2122 28 Accountability and Governance and Accountability Return 2020-21 7.45 pm**
- To consider the Committee’s recommending of the AGAR, as presented herewith, to full Council 21 June 2021. RFO/Deputy Clerk to report. **(Hi-Hvi)**
- To consider the Committee’s recommending of the supporting documentation to the AGAR, as presented herewith, to full Council 21 June 2021. RFO/Deputy Clerk to report. **(Ii-iv)**
- 2122 29 Tenancies 7.55 pm**
- To note, all rental payments for the garages and allotments have been received except for one allotment payment of £20 where the cheque was received unsigned. A letter has been sent to rectify this.
- To note, rental payments for the shop in the Gartside Buildings have been received for the months of April and May, - charged at 50% of the normal rate as agreed by the Community Assets Standing Committee (CASC). Payments will be resumed at the contracted rate in June at £400/month though paid at the end of the month rather than the beginning as agreed by CASC. Charges for electricity will be billed quarterly at the end of June to cover April 1st -June 30th.

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As discussed at the previous meeting, the management of the Watery Lane allotments is the responsibility of the Finance and Management Committee. However, there is currently no budget for allotments or the site. Last month, one of the allotment users drew the Parish Council's attention to minor disrepair of a dry-stone wall at the allotment and our Maintenance Contractor submitted a quote of £190 inclusive. Since then, unfortunately, the condition of the damage has worsened. **(Jiii)** The Contractor has submitted a revised quote of £250. **(Jiv)**

The Chair of Council had visited the site (before this new damage had taken place) **(Ji)** The Deputy Clerk/RFO had done some investigations in the Council's archives. There is no written evidence or ownership of the wall though, given that the wall is between the Parish Council's allotment and the lane, the Deputy Clerk is of the opinion that both sides of the wall are the responsibility of the Parish Council. **(Jii)**

To consider whether the Parish Council undertakes repair of the wall.

2122 30	Statement of Intent on Training	8.00 pm
	- To receive report of any training by Councillors and Officers since the last Finance and Management meeting.	
2122 31	Financial Records for the website	8.01 pm
	- To note, financial records for April 2021 have been uploaded to the Council website accessible from Quick Links.	
2122 32	Financial Internal Controls	8.02 pm
	- To note, Cllr Colling has undertaken checks on the Parish Council's financial transactions for the month of April 2021, - reviewing the paper payment records and invoices against the bank statements. No amendments were needed except a correction of a date.	
2122 33	Representation	8.03pm
	- To receive report (if any) of representatives to outside bodies.	
	Close of Meeting	8.05 pm

Richard McGill

Mr Richard McGill
Responsible Finance Officer to the Council

Holme Valley Parish Council
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Holme Valley Parish Council

MINUTES OF THE FINANCE & MANAGEMENT COMMITTEE MEETING HELD VIA ZOOM ON MONDAY 26th APRIL 2021.

Those present:

Chairman: Cllr M Pogson

Councillors: Cllrs M Blacka, P Colling, P Davies, RP Dixon, D Hall, R Hogley

Officer: Mr Richard McGill (Deputy Clerk/RFO)

Also present: Mrs Liz Bennett (Clerk)

Welcome

Chairman, Cllr M Pogson, welcomed Committee members and members of the public to this virtual meeting of the Finance and Management Committee.

Public Question Time

Two members of the public spoke in the public session in support of the grant application for Huddersfield Woodturners.

2122 01 Public Bodies (Admission to Meetings) Act 1960 amended by Openness of Local Government Bodies Regulations 2014

The RFO/Deputy Clerk was recording the meeting in audio and video formats through the Zoom platform and the video will be available on the Parish Council's YouTube channel.

Cllr Davies joined the meeting at this point, having previously notified the Officer that he would be late due to another meeting.

2122 02 To accept apologies for absence

Cllr Sweeney and Cllr Greaves had given apologies and these were approved by the Committee. As above, Cllr Davies had notified the Deputy Clerk that he would be late for the meeting.

2122 03 To receive Members' and Officers' personal and disclosable pecuniary interests in items on the agenda

None were disclosed.

2122 04 To consider written requests for new DPI dispensations

None had been received.

2021 05 To consider whether items on the agenda should be discussed in private session

RESOLVED: The Committee resolved that no items should be held in private session.

RESOLVED: At this point, the Committee voted to amend the running order of the agenda so that the grant application of the Huddersfield and District Woodturners group would be heard now.

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2122 07.ii Applications for Grants

ii) Members considered an application from Huddersfield and District Woodturners for a grant of £500 towards room hire, lunch, equipment and travel, for a Woodturning Craft Day for young people from the Holme Valley and Huddersfield with special educational needs and disabilities SEND
RESOLVED: The Committee approved a grant of £500 to Huddersfield and District Woodturners for the Woodturning Craft Day.

At this point, the running order reverted to the Agenda order.

2122 06 To confirm the Minutes of the previous Committee meeting

NOTED: The Minutes of the Finance & Management Committee Meeting held on 1 March 2021, numbered 2021 73 to 2021 90 inclusive were noted.

2122 07.i Applications for Grants

i) Members considered a grant application from Friends of Honley (Part of Honley Village Community Trust) for a grant of £1000 towards shuttle buses, marketing and a brochure for a Honley Open Gardens event.

RESOLVED: The Committee approved a grant of £500 to Friends of Honley (Part of Honley Village Community Trust) for the Open Gardens event.

At this point, the Committee Chairman said that grant applicants could contact him about pending or open applications should they wish to discuss what the Parish Council requires from their submissions.

2122 08 Accounts for Payment

(1) **NOTED:** The Committee noted that the Chairman of Council had not used any of her Chairman's Allowance during her term of office to date.

(2) **RESOLVED:** The Committee approved the remaining transactions of the month-to-date Schedule of Payments for March, - these are retrospective in that the accounts have already been paid under Regulation 5.5a and 5.6 of the Financial Regulations.

(3) **RESOLVED:** The Committee approved the transactions of the upcoming Schedule of Payments for April.

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2122 09 Financial Statements

RESOLVED: The Committee approved the following accounting summaries:

i. For February 2021 (G):

- (1) Bank Reconciliations All Accounts (to end 28 February 2021)
- (2) Cash Books All Accounts Receipts and Payments (to end 28 February 2021)
- (3) Trial Balance (to end 28 February 2021)
- (4) Detailed Income and Expenditure by Budget Heading (YTD Budget Report to end 28 February 2021)
- (5) Cash and Investment Reconciliation (to end 28 February 2021)
- (6) Earmarked Reserves (to end 28 February 2021)

ii. For March 2021 – end of the financial year (H):

- (1) Bank Reconciliations All Accounts (to end 31 March 2021)
- (2) Cash Books All Accounts Receipts and Payments (to end 31 March 2021)
- (3) Trial Balance (to end 31 March 2021)
- (4) Detailed Income and Expenditure by Budget Heading (YTD Budget Report to end 31 March 2021)
- (5) Cash and Investment Reconciliation (to end 31 March 2021)
- (6) Earmarked Reserves (to end 31 March 2021)

2122 10 Preparation for final accounts

Members noted, this year only, the final accounts are being prepared by Rialtas. This will take place after an online meeting 28/05/2021.

The RFO reported on the Parish Council's year-end debtors, creditors, pre-payments and receipts in advance.

RESOLVED: The Committee approved the following year-end reports:

- Year-End Creditors: unpaid invoices received last year with expenditure approved 2020-21.
- Year-End Debtors: payments due to the Parish Council last year 2020-2021 but only received in the new financial year.
- Year-End Prepayments: payments made last year but for services to be received this financial year.
- Year-End Receipts in Advance: income received last year (2020-21) but paid to the Parish Council for a service to be delivered this year (2021-22).

At this point, Members discussed some elements of Agenda item 2122 12 with regard to the tenancy at the Gartside building.

RESOLVED: The Clerk would contact the tenant with regard to arrangements to pay moneys owed.

RESOLVED: The Finance and Management Committee resolved to recommend to the Community Assets Support Committee to charge the tenant at the Gartside building from 12th April 2021 or whichever date the shop reopened, and thus end the rent holiday.

2122 11 Banking Matters

Bank mandates:

- i. **NOTED:** The Committee noted that the mandates for Handelsbanken have been updated. New mandatees are Cllr Blacka, Cllr Hogley, Cllr Pogson, and the Clerk.
- ii. **NOTED:** The Committee noted that mandates for the HSBC accounts were still to do.

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2122 11
contd.

Members considered whether, with regard to the HSBC mandates, given the challenge of completing a mandate form with all Committee Chairs under lockdown, the Parish Council should continue with the existing mandates until after the Annual Council Meeting in July when face-to-face meetings should make form-filling easier, and a new Clerk may have been appointed. This would mean, Cllr T Bellamy, Cllr Hogley, and Cllr Pogson continuing as mandated Chairs to approve payments until then. **RESOLVED:** It was resolved to delay the processing of the HSBC mandates until after the July meeting. The named Councillors would remain as mandatees until the change.

2122 12 **Tenancies**

The RFO reported on receipts of payments regarding tenancies (allotments, garages, Gartside Buildings).

NOTED: The Committee noted that all of the annual payments for the garages and allotments had been received apart from one payment for a garage. The Deputy Clerk/RFO had sent a second payment reminder letter to that tenant. The Deputy Clerk/RFO would report back in future on further developments.

The RFO reported that the management of the Watery Lane allotments is the responsibility of the Finance and Management Committee. However, there is currently no budget for allotments or the site. One of the allotment users has drawn the Parish Council's attention to minor disrepair of a dry-stone wall at the allotment. The Maintenance Contractor has submitted a quote.

Members considered whether the Parish Council would undertake the repair of the wall, and whether any future financial or administrative resolutions of Council would be needed.

RESOLVED: Officers were to try to confirm ownership of the wall in question via the deeds.

RESOLVED: The Chairman of Council would attend the allotment site and take more photos of the damaged wall.

RESOLVED: The Chairman of Finance and Management and the RFO would, as necessary, consult on any virement that would be needed to resolve this issue or other similar issues, and recommend to full Council.

RESOLVED: The Chairman of Finance and Management and the RFO would, as necessary, consult on recommending the setting of an earmarked contingency reserve to meet such repair needs as that of the wall to full Council.

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2122 13

Statement of Intent on Training

NOTED: The Committee noted the training undertaken and the feedback.

CLlr Colling	Grants - Policies, Procedures and Powers Webinar - CLlr 07	23 rd February 2021
Feedback: Feedback given at the previous meeting.		

RFO	Website Accessibility Regulations 2018	2 nd March 2021
Feedback: A useful guide to the Regulations about making the website more accessible to people with sensory disabilities. Involved potentially significant extra work for the Council but had directed to some useful tools. It was acknowledged that aspects of meeting the requirements of the regulations would necessarily fall to outside services, - like Vision ICT.		

CLlr Colling	Year End Accounts	11 th March 2021
Feedback: This training was cancelled.		

Climate Emergency Co-ordinator	Behaviour Change for Environmental Planners	
Feedback: Training not yet done.		

2122 14

Financial Records for the website

NOTED: The Committee noted that financial records for February and March 2021 have been uploaded to the Council website accessible from Quick Links.

NOTED: Members noted that, from end April 2021, the RFO will be adding the completed monthly Schedule of Payments to the website alongside the other records accessible from Quick Links.

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2122 15 Interim Internal Audit

NOTED: Members noted that the Interim Internal Audit has taken place. The Chairman complimented the auditor for her report. The report was generally very positive but did identify recommended actions for the Council for it to continue to improve on outcomes and making sure that what it does is in line with best practice and the Council's policies. The Internal Audit will be completed 1st June 2021 after the submission of the final accounts.

NOTED: The Committee noted that the RFO will liaise with the Clerk with regard to the Internal Auditor's recommendations and will report to the next meetings of Finance and Management and full Council in terms of an action plan.

There was some initial discussion about specific recommendations within the Internal Audit Interim Report.

Members discussed the recommendation regarding the Chairman's Allowance.

RESOLVED: The Deputy Clerk/RFO would ask the internal auditor if reframing the Chairman's Allowance as Chairman's Expenses would be allowable.

RESOLVED: The Deputy Clerk/RFO would investigate whether any potential payments to a Chairman of Council as expenses would be classed by HMRC as taxable benefits.

There was discussion on the auditor's recommendation that community groups who are the beneficiaries of Parish Council grants should subsequently supply receipts for all their expenditure from the grant.

RESOLVED: The Deputy Clerk/RFO would ask the internal auditor about whether a spending report from the officers of an organisation receiving a grant was adequate without the need to ask them for physical copies of receipts.

There was discussion about the provision of a debit card to Officers.

NOTED: The Deputy Clerk/RFO would bring a plan with regard to this to full Council.

There was discussion about the possibility of using an external payroll organisation instead of payroll being undertaken, as currently, by the RFO.

NOTED: The Deputy Clerk/RFO would investigate the cost of such a service, and get some quotes.

2122 16 Budget for flowers, cards and so on for Councillors

The Deputy Clerk/RFO reported that there have been a few payments made in the last year towards flowers and cards for Councillors who are suffering illness, have had a baby and for ex-Councillors who have passed away. The Council does not currently have clear provision in its budget for such items. Councillors considered how to manage such expenditure in future.

RESOLVED: The proposed Chairman's Expenses budget line would cover such costs in future under Section 111 of the Local Government Act, 1972, if approved by auditors.

2122 17 Representation

There were no reports from representatives to outside bodies.

The meeting closed at 2051hrs

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Chairman

List of Payments made between 01/04/2021 and 30/04/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
07/04/2021	Grenke	2122/01/01	141.59	Council 2021 198 199	Photocopier Lease
12/04/2021	O2	2122/01/02	75.96	Council 2021 198 199	iPad and iPhone Contracts
15/04/2021	West Yorkshire Pension Fund	2122/01/03	606.72	Council 2021 198 200	Pensions
15/04/2021	Salaries Staff	2122/01/04	1,421.85	Council 2021 198 200	Salary Staff 02
15/04/2021	Salaries Staff	2122/01/05	1,440.80	Council 2021 198 200	Salary Staff 01
15/04/2021	Salaries Staff	2122/01/06	823.04	Council 2021 198 200	Salary Staff 03
16/04/2021	HMRC	2122/01/07	1,051.75	Council 2021 198 200	PAYE tax and NI
20/04/2021	Salaries Staff	2122/01/08	0.60	Council 2021 198	Salary Correction
20/04/2021	Salaries Staff	2122/01/09	0.60	Council 2021 198	Salary Correction Staff 01
20/04/2021	Salaries Staff	2122/01/10	1.80	Council 2021 198	Salary Correction Staff 02
27/04/2021	Gabriel Hunt	2122/01/11	100.00	2122 08 (3)	FOI Request
28/04/2021	Plusnet	2122/01/12	28.20	Council 2021 198 199	Internet and Phone
29/04/2021	Rupert Cooke	2122/01/13	1,600.00	F&M 2122 08 (3)	Home Energy Booklet Design
29/04/2021	YLCA	2122/01/14	2,318.00	Council 2021 198	Annual Subscription
29/04/2021	YLCA	2122/01/15	15.00	Council 2021 198	Clerk Job Web Advert
29/04/2021	Holmfirth Events	2122/01/16	30.00	F&M 2122 08 (3)	Clerk Job Web Advert
29/04/2021	Barnsley Chronicle	2122/01/17	300.00	Council 2021 198	Holme Valley Review APR
29/04/2021	Internal Audit Yorkshire	2122/01/18	373.31	F&M 2122 08 (3)	Interim Internal Audit
29/04/2021	Natnl Assoc of Local Councils	2122/01/19	38.93	F&M 2122 08 (3)	Online event for Clerk
29/04/2021	Document Logic	2122/01/20	50.12	Council 2021 198	Photocopying
29/04/2021	Principal Hygiene	2122/01/21	62.40	Council 2021 198	Supply Service Nappy Unit
29/04/2021	Vision ICT	2122/01/22	324.00	2021 198	15 Hosted Email Accounts
29/04/2021	Vision ICT	2122/01/23	21.60	Council 2021 198	1 Hosted Email Account
29/04/2021	Maintenance Contractor	2122/01/24	108.21	Council 2021 198	Expenses
29/04/2021	Maintenance Contractor	2122/01/25	1,823.50	Council 2021 198	Maintenance MAR
30/04/2021	Holmfirth Art Week	2122/01/26	20.00	Council 2021 198	Annual Subscription
Total Payments			12,777.98		

List of Payments made between 01/04/2021 and 30/04/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
16/04/2021	Handelsbanken	2122/01/27	25.00	Council 2021 198	Bank Charges
Total Payments			<u>25.00</u>		

Holme Valley Parish Council Cash Book 2021-22

HSBC Community Current Account

Schedule of Payments June 2021

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
			BACS	<input type="checkbox"/>	INTERNAL AUDIT YORKSHIRE			REVIEW OF STAFFING WORKLOADS	£450.00	£0.00	£450.00	Council 2021 198	LGA 1972 S112
			BACS	<input type="checkbox"/>	HOLMFIRTH CIVIC HALL COMMUNITY TRUST			JOINT MEMBERSHIP - COMMUNITY FIRST YORKS	£30.00	£0.00	£30.00	Council 2021 198	LGA 1972 S111
			BACS	<input type="checkbox"/>	BARNSELY CHRONICLE			HOLME VALLEY REVIEW APR 2021	£250.00	£50.00	£300.00	Council 2021 198	LGA 1972 S142
			BACS	<input type="checkbox"/>	CARTWORTH CRICKET CLUB			GRANT: DOORS, WINDOWS, SHUTTERS	£2,000.00	£0.00	£2,000.00		LGA MPA 1976 S19
			BACS	<input type="checkbox"/>	HADE EDGE BAND ROOM			GRANT: NEW PIANO	£3,000.00	£0.00	£3,000.00		LGA 1972 S145
			BACS	<input type="checkbox"/>	HONLEY VILLAGE TRUST			GRANT: HONLEY VILLAGE HALL NEW ROOF	£5,000.00	£0.00	£5,000.00		LGA 1972 S133
			BACS	<input type="checkbox"/>	FRIENDS OF NETHERTHONG SCHOOL			GRANT: OUTDOOR RUNNING TRACK	£5,000.00	£0.00	£5,000.00		LGA MPA 1976 S19
			BACS	<input type="checkbox"/>	UPPERTHONG VILLAGE HALL TRUST			GRANT: DAMP PROOFING, ROOF REPAIR	£3,550.00	£0.00	£3,550.00		LGA 1972 S133
			BACS	<input type="checkbox"/>	RIVER HOLME CONNECTIONS			GRANT: RIVERSIDE WALK REPAIR	£4,930.60	£0.00	£4,930.60		LGA MPA 1976 S19
			BACS	<input type="checkbox"/>	HUDDERSFIELD & DISTRICT WOOD TURNERS			GRANT: EVENT FOR SEND CHILDREN	£500.00	£0.00	£500.00		LGA 1972 S117
			BACS	<input type="checkbox"/>	HONLEY VILLAGE TRUST			GRANT: HONLEY OPEN GARDENS EVENT	£500.00	£0.00	£500.00		LGA 1972 S117
			BACS	<input type="checkbox"/>	BROCKHOLES VILLAGE HALL			GRANT: NEW LIGHTING AND WATER HEATER	£2,420.00	£0.00	£2,420.00		LGA 1972 S133
			BACS	<input type="checkbox"/>	HONLEY VILLAGE TRUST			GRANT: OUTDOOR GYM	£5,000.00	£0.00	£5,000.00		LGA MPA 1976 S19
			BACS	<input type="checkbox"/>	JRB ENTERPRISES LTD			POO BAG DISPENSERS AND CARRIAGE	£165.50	£33.10	£198.60		LGA 1972 S137
			DD	<input type="checkbox"/>	O2			IPAD AND IPHONE CONTRACTS	£64.12	£12.82	£76.94	Council 2021 198, 199	LGA 1972 S137
			BACS	<input type="checkbox"/>	VISION ICT			HOSTED EMAIL ACCOUNTS	£36.00	£7.20	£43.20	Council 2021 198	LGA 1972 S111
			BACS	<input type="checkbox"/>	SHREDCO UK			SHREDDING CONFIDENTIAL DOCUMENTS	£35.00	£7.00	£42.00		LGA 1972 S111
			BACS	<input type="checkbox"/>	DOCUMENT LOGIC			PHOTOCOPYING	£25.00	£5.00	£30.00	Council 2021 198	LGA 1972 S111
			BACS	<input type="checkbox"/>	INTERNAL AUDIT YORKSHIRE			YEAR END INTERNAL AUDIT	£373.31	£0.00	£373.31	Council 2021 198	LGA 1972 S111
			BACS	<input type="checkbox"/>	VIKING			STAMPS, STATIONERY, INK CART & INS	£182.39	£14.94	£197.33		LGA 1972 S111
			BACS	<input type="checkbox"/>	YLCA			PLANNING TRAINING - CLLR 25	£15.00	£0.00	£15.00	Council 2021 198	LGA 1972 S111
			BACS	<input type="checkbox"/>	STAFF 02			REIMBURSEMENT: USB extension cable	£7.07	£1.42	£8.49	Council 2021 198	LGA 1972 S111
			BACS	<input type="checkbox"/>	STAFF 02			REIMBURSEMENT FOR ZOOM	£11.99	£2.40	£14.39	Council 2021 198	LGA 1972 S111
									£33,545.98	£133.88	£33,679.86		

**Bank Reconciliation Statement as at 30/04/2021
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	30/04/2021		111,101.66
			<hr/> 111,101.66
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			111,101.66
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			111,101.66
		Balance per Cash Book is :-	111,101.66
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/04/2021
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	30/04/2021		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 30/04/2021
for Cashbook 3 - Notice Deposit-Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Notice Deposit - Handelsbanken	30/04/2021		0.00
			<hr/> 0.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/04/2021
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	30/04/2021		84,933.96
			<hr/> 84,933.96
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			84,933.96
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			84,933.96
		Balance per Cash Book is :-	84,933.96
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/04/2021
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	30/04/2021		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

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 :		121,730.02					121,730.02	
2122/01/01	Banked: 06/04/2021	2.96						
2122/01/01	CCLA	2.96			1090	100	2.96	PSDA INTEREST
2122/01/02	Banked: 06/04/2021	330.40						
2122/01/02	Holmfirth Toilets	330.40			1092	100	330.40	Donations MAR 2021
2122/01/03	Banked: 22/04/2021	1,816.26						
2122/01/03	HMRC VAT Return	1,816.26			105		1,816.26	VAT Repayment
Total Receipts for Month		2,149.62	0.00	0.00			2,149.62	
Cashbook Totals		<u>123,879.64</u>	<u>0.00</u>	<u>0.00</u>			<u>123,879.64</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>
07/04/2021	Grenke	2122/01/01	141.59		23.60	4205	150	117.99	Photocopier Lease
12/04/2021	O2	2122/01/02	75.96		12.66	4805	450	63.30	iPad and iPhone Contracts
15/04/2021	West Yorkshire Pension Fund	2122/01/03	606.72			4000	110	212.69	Pensions - Staff 01 and 02
						4010	110	264.03	Pensions - Employer 01 and 02
						4000	450	58.00	Pensions - Staff 03
						4010	450	72.00	Pensions - Employer 03
15/04/2021	Salaries Staff	2122/01/04	1,421.85			4000	110	1,421.85	Salary Staff 02
15/04/2021	Salaries Staff	2122/01/05	1,440.80			4000	110	1,440.80	Salary Staff 01
15/04/2021	Salaries Staff	2122/01/06	823.04			4000	450	823.04	Salary Staff 03
16/04/2021	HMRC	2122/01/07	1,051.75			4000	110	591.78	PAYE tax and NI s Staff 01 02
						4005	110	304.03	NI Employer Staff 01 02
						4000	450	118.96	PAYE tax and NI Staff 03
						4005	450	36.98	NI Employer Staff 03
20/04/2021	Salaries Staff	2122/01/08	0.60			4000	450	0.60	Salary Correction
20/04/2021	Salaries Staff	2122/01/09	0.60			4000	110	0.60	Salary Correction Staff 01
20/04/2021	Salaries Staff	2122/01/10	1.80			4000	110	1.80	Salary Correction Staff 02
27/04/2021	Gabriel Hunt	2122/01/11	100.00			4260	150	100.00	FOI Request
28/04/2021	Plusnet	2122/01/12	28.20		4.70	4275	150	23.50	Internet and Phone
29/04/2021	Rupert Cooke	2122/01/13	1,600.00			4810	450	1,600.00	Home Energy Booklet Design
29/04/2021	YLCA	2122/01/14	2,318.00			4265	150	2,318.00	Annual Subscription
29/04/2021	YLCA	2122/01/15	15.00			4060	110	15.00	Clerk Job Web Advert
29/04/2021	Holmfirth Events	2122/01/16	30.00			4060	110	30.00	Clerk Job Web Advert
29/04/2021	Barnsley Chronicle	2122/01/17	300.00		50.00	4610	350	250.00	Holme Valley Review APR
29/04/2021	Internal Audit Yorkshire	2122/01/18	373.31			4210	150	373.31	Interim Internal Audit
29/04/2021	Natnl Assoc of Local Councils	2122/01/19	38.93			4060	110	38.93	Online event for Clerk
29/04/2021	Document Logic	2122/01/20	50.12		8.35	4205	150	41.77	Photocopying
29/04/2021	Principal Hygiene	2122/01/21	62.40		10.40	4320	200	52.00	Supply Service Nappy Unit
29/04/2021	Vision ICT	2122/01/22	324.00		54.00	4400	250	270.00	15 Hosted Email Accounts
29/04/2021	Vision ICT	2122/01/23	21.60		3.60	4400	250	18.00	1 Hosted Email Account
29/04/2021	Maintenance Contractor	2122/01/24	108.21		18.07	4320	200	90.14	Expenses
29/04/2021	Maintenance Contractor	2122/01/25	1,823.50			4740	400	606.40	Maintenance - Seats Shelters
						4735	400	42.10	Maintenance - Phone Boxes
						4320	200	1,175.00	Maintenance - Toilets
30/04/2021	Holmfirth Art Week	2122/01/26	20.00			4265	150	20.00	Annual Subscription
Total Payments for Month			12,777.98	0.00	185.38			12,592.60	
Balance Carried Fwd			111,101.66						
Cashbook Totals			123,879.64	0.00	185.38			123,694.26	

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			<u>55,679.13</u>	0.00	<u>0.00</u>			<u>55,679.13</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>
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			<u>0.00</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		0.00						
	Cashbook Totals		0.00	0.00	0.00			0.00	

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 :	84,958.96					84,958.96	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>84,958.96</u>	<u>0.00</u>	<u>0.00</u>			<u>84,958.96</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>
16/04/2021	Handelsbanken	2122/01/27	25.00			1090	100	25.00	Bank Charges
Total Payments for Month			25.00	0.00	0.00			25.00	
Balance Carried Fwd			84,933.96						
Cashbook Totals			84,958.96	0.00	0.00			84,958.96	

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>
100	Debtors			4,613.23	
105	VAT Control A/c			185.38	
200	HSBC Current A/C			111,101.66	
205	Money Manager - HSBC			55,679.13	
215	Current Account-Handelsbanken			84,933.96	
220	CCLA Deposit Fund			75,000.00	
310	General Reserves				187,274.05
320	EMR Sub-Contractor Services				5,000.00
321	EMR Legal Advice Contingency				5,000.00
322	EMR CCTV				5,000.00
323	EMR Com Asset-Others in Valley				9,723.00
325	EMR Election Fund				19,789.00
326	EMR Defibrillator Special Resr				2,000.00
327	EMR Covid Response - HCHCT				10,000.00
328	EMR Covid Response - HVCMA				13,315.00
329	EMR Holmfirth Civic Hall (capi				30,000.00
330	EMR Office/Meeting Room				15,000.00
331	EMR Holmfirth Toilets				5,000.00
332	EMR Honley Library				30,000.00
333	EMR Holmfirth Tech				10,000.00
1090	Bank Interest	100	Income	22.04	
1095	Other income	100	Income	2.00	
1250	Garside Building	100	Income	342.25	
1300	Garage plot income	100	Income		200.00
4000	Salaries	110	Staff Expenditure	3,669.52	
4000	Salaries	450	Climate Emergency	1,000.60	
4005	Employer's N.I	110	Staff Expenditure	304.03	
4005	Employer's N.I	450	Climate Emergency	36.98	
4010	Employer's Pension	110	Staff Expenditure	264.03	
4010	Employer's Pension	450	Climate Emergency	72.00	
4060	Staff Training	110	Staff Expenditure	45.00	
4205	Office Supplies	150	Administration	314.27	
4210	Audit	150	Administration	373.31	
4235	Insurance	150	Administration	6,378.86	
4265	Subscriptions	150	Administration	2,338.00	
4275	Telephone and Broadband	150	Administration	23.50	
4400	Electronic Support	250	Finance & Management	288.00	
4610	Publications	350	Publications & Communication	250.00	
4805	Community Mobilisation	450	Climate Emergency	63.30	
Trial Balance Totals :				347,301.05	347,301.05
Difference				0.00	

Detailed Income & Expenditure by Budget Heading 30/04/2021

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	274,326	274,326			0.0%	
1078 Special Expenses Grant	0	0	3,230	3,230			0.0%	
1090 Bank Interest	(22)	(22)	600	622			(3.7%)	
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 Garside Building	(342)	(342)	4,800	5,142			(7.1%)	
1260 Memorial Bench Donations	0	0	50	50			0.0%	
1300 Garage plot income	200	200	700	500			28.6%	
Income :- Income	(166)	(166)	285,946	286,112			(0.1%)	0
Net Income	(166)	(166)	285,946	286,112				
110 Staff Expenditure								
4000 Salaries	3,670	3,670	53,000	49,330		49,330	6.9%	
4005 Employer's N.I	304	304	0	(304)		(304)	0.0%	
4010 Employer's Pension	264	264	0	(264)		(264)	0.0%	
4060 Staff Training	45	45	900	855		855	5.0%	
Staff Expenditure :- Indirect Expenditure	4,283	4,283	53,900	49,617	0	49,617	7.9%	0
Net Expenditure	(4,283)	(4,283)	(53,900)	(49,617)				
150 Administration								
4061 Councillor Training	0	0	900	900		900	0.0%	
4200 Chairman's Allowance	0	0	1,000	1,000		1,000	0.0%	
4205 Office Supplies	314	314	1,500	1,186		1,186	21.0%	
4210 Audit	373	373	1,200	827		827	31.1%	
4215 Bank Charges	0	0	300	300		300	0.0%	
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	6,379	6,379	2,250	(4,129)		(4,129)	283.5%	
4240 Travel Allowance	0	0	300	300		300	0.0%	
4245 Office Equipment	0	0	300	300		300	0.0%	
4250 Office/Room Hire	0	0	10,000	10,000		10,000	0.0%	
4260 FOIA/EIR requests	0	0	500	500		500	0.0%	
4265 Subscriptions	2,338	2,338	3,000	662		662	77.9%	
4270 Local Council Award Scheme	0	0	100	100		100	0.0%	
4275 Telephone and Broadband	24	24	500	477		477	4.7%	
4280 Civic Regalia	0	0	750	750		750	0.0%	
Administration :- Indirect Expenditure	9,428	9,428	29,100	19,672	0	19,672	32.4%	0
Net Expenditure	(9,428)	(9,428)	(29,100)	(19,672)				

Detailed Income & Expenditure by Budget Heading 30/04/2021

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
200 CASC								
4300 Honley Library	0	0	15,000	15,000		15,000	0.0%	
4315 Other Community Assets	0	0	53,000	53,000		53,000	0.0%	
4320 Public Toilet - Day to Day	0	0	17,000	17,000		17,000	0.0%	
4325 Public Toilet - Lettable Space	0	0	1,000	1,000		1,000	0.0%	
CASC :- Indirect Expenditure	0	0	86,000	86,000	0	86,000	0.0%	0
Net Expenditure	0	0	(86,000)	(86,000)				
250 Finance & Management								
4400 Electronic Support	288	288	1,650	1,362		1,362	17.5%	
4405 Grants	0	0	20,000	20,000		20,000	0.0%	
Finance & Management :- Indirect Expenditure	288	288	21,650	21,362	0	21,362	1.3%	0
Net Expenditure	(288)	(288)	(21,650)	(21,362)				
300 Planning								
4505 Neighbourhood Plan	0	0	5,000	5,000		5,000	0.0%	
Planning :- Indirect Expenditure	0	0	5,000	5,000	0	5,000	0.0%	0
Net Expenditure	0	0	(5,000)	(5,000)				
350 Publications & Communication								
4600 Community Champion	0	0	250	250		250	0.0%	
4605 Community Engagement	0	0	100	100		100	0.0%	
4610 Publications	250	250	6,000	5,750		5,750	4.2%	
4615 Royal Events	0	0	1,000	1,000		1,000	0.0%	
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	250	250	9,450	9,200	0	9,200	2.6%	0
Net Expenditure	(250)	(250)	(9,450)	(9,200)				
400 Service Provision								
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%	

Detailed Income & Expenditure by Budget Heading 30/04/2021

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
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	0	0	54,700	54,700	0	54,700	0.0%	0
Net Expenditure	0	0	(54,700)	(54,700)				
<u>450 Climate Emergency</u>								
4000 Salaries	1,001	1,001	0	(1,001)		(1,001)	0.0%	
4005 Employer's N.I	37	37	0	(37)		(37)	0.0%	
4010 Employer's Pension	72	72	0	(72)		(72)	0.0%	
4805 Community Mobilisation	63	63	17,500	17,437		17,437	0.4%	
4810 Energy Strategy	0	0	14,000	14,000		14,000	0.0%	
4815 Transport Strategy	0	0	13,000	13,000		13,000	0.0%	
4820 Waste Strategy	0	0	500	500		500	0.0%	
4825 Environment Strategy	0	0	1,000	1,000		1,000	0.0%	
Climate Emergency :- Indirect Expenditure	1,173	1,173	46,000	44,827	0	44,827	2.5%	0
Net Expenditure	(1,173)	(1,173)	(46,000)	(44,827)				
Grand Totals:- Income	(166)	(166)	285,946	286,112			(0.1%)	
Expenditure	15,421	15,421	305,800	290,379	0	290,379	5.0%	
Net Income over Expenditure	(15,588)	(15,588)	(19,854)	(4,266)				
Movement to/(from) Gen Reserve	(15,588)	(15,588)						

Holme Valley Parish Council

Bank - Cash and Investment Reconciliation as at 1 May 2021

Confirmed Bank & Investment Balances

Bank Statement Balances

30/04/2021	HSBC Current A/C	111,101.66
30/04/2021	HSBC - Money Manager	55,679.13
30/04/2021	Notice Deposit - Handelsbanken	0.00
30/04/2021	Handelsbanken Current A/C	84,933.96
30/04/2021	CCLA Deposit Fund	75,000.00
30/04/2021	Petty Cash	0.00

326,714.75

Receipts not on Bank Statement

0.00

Closing Balance

326,714.75

All Cash & Bank Accounts

1	HSBC Current A/C	111,101.66
2	Money Manager - HSBC	55,679.13
3	Notice Deposit-Handelsbanken	0.00
4	Current Account-Handelsbanken	84,933.96
5	CCLA Deposit Fund	75,000.00
6	Petty Cash	0.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	326,714.75

Earmarked Reserves

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR Sub-Contractor Services	5,000.00		5,000.00
321 EMR Legal Advice Contingency	5,000.00		5,000.00
322 EMR CCTV	5,000.00		5,000.00
323 EMR Com Asset-Others in Valley	9,723.00		9,723.00
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
328 EMR Covid Response - HVCMA	13,315.00		13,315.00
329 EMR Holmfirth Civic Hall (capi	30,000.00		30,000.00
330 EMR Office/Meeting Room	15,000.00		15,000.00
331 EMR Holmfirth Toilets	5,000.00		5,000.00
332 EMR Honley Library	30,000.00		30,000.00
333 EMR Holmfirth Tech	10,000.00		10,000.00
	<u>159,827.00</u>	<u>0.00</u>	<u>159,827.00</u>

Working details for ANNUAL RETURN - Year ended 31 March 2021

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1	0	107,493	310	0	General Reserves
1	0	19,820	320	0	EMR Sub-Contractor Services
1	0	37,808	321	0	EMR Legal Advice Contingency
1	0	3,750	322	0	EMR CCTV
1	0	57,563	323	0	EMR Com Asset-Others in Valley
1	0	12,181	324	0	EMR Neighbourhood Planning
1	0	29,484	325	0	EMR Election Fund
1	0	1,051	326	0	EMR Defibrillator Special Resr
1	0	269,150	Total balances & reserves at the beginning of the year as recorded in the Financial Records		
2	0	275,871	1076	100	Precept
2	0	275,871	Total amount of Precept income received in the year		
3	0	3,248	1078	100	Special Expenses Grant
3	0	200	1090	100	Bank Interest
3	0	2,075	1092	100	Toilets Donations
3	0	868	1095	100	Other income
3	0	240	1200	100	Allotment Rents
3	0	742	1250	100	Garside Building
3	0	50	1260	100	Memorial Bench Donations
3	0	700	1300	100	Garage plot income
3	0	8,123	Total income or receipts as recorded in the cashbook minus the Precept		
4	0	50,486	4000	110	Salaries
4	0	8,214	4000	450	Salaries
4	0	58,700	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses		
5	0	0	Total expenditure or payments of capital and interest made during the year on borrowings		
6	0	616	4060	110	Staff Training
6	0	396	4061	150	Councillor Training
6	0	1,000	4200	150	Chairman's Allowance
6	0	1,830	4205	150	APS & Petty Cash
6	0	973	4210	150	Audit
6	0	300	4215	150	Bank Charges
6	0	230	4230	150	Repairs & Maintenance
6	0	159	4235	150	Insurance
6	0	416	4245	150	Office Equipment
6	0	10,000	4250	150	Office/Room Hire
6	0	100	4260	150	FOIA/EIR requests
6	0	2,800	4265	150	Subscriptions
6	0	288	4275	150	Telephone and Broadband
6	0	153	4280	150	Civic Regalia

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2021

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	0	1,149	4310	200	Holmfirth Civic Hall-Projects
6	0	24,394	4315	200	Other Community Assets
6	0	15,503	4320	200	Public Toilet - Day to Day
6	0	3,350	4325	200	Public Toilet - Lettable Space
6	0	2,436	4400	250	Electronic Support
6	0	5,563	4405	250	Grants
6	0	1,470	4505	300	Neighbourhood Plan
6	0	4,012	4610	350	Publications
6	0	534	4625	350	Website & Media
6	0	358	4630	350	Special Projects
6	0	5,000	4700	400	CCTV
6	0	4,314	4705	400	Christmas Provision
6	0	691	4710	400	New Mill - Churchyard
6	0	1,075	4720	400	Dog Waste
6	0	2,000	4725	400	Patient Transport Scheme
6	0	16,914	4730	400	Minibus
6	0	289	4735	400	Phone Boxes
6	0	8,605	4740	400	Seats & Shelters-Maintenance
6	0	5,000	4755	400	Youth Facilities
6	0	4,825	4805	450	Community Mobilisation
6	0	4,100	4810	450	Energy Strategy
6	0	5,000	4825	450	Environment Strategy
6	0	5,000	5000	600	HCHCT Relief Costs
6	0	6,300	5005	600	Grant to Food Bank
6	0	200	5015	600	Grant to HVCMA - SUPPLIES
6	0	147,343	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	0	347,101	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8	0	121,730	200	0	HSBC Current A/C
8	0	55,679	205	0	Money Manager - HSBC
8	0	84,959	215	0	Current Account-Handelsbanken
8	0	75,000	220	0	CCLA Deposit Fund
8	0	337,368	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9	5,266,353	5,271,894	9	0	Total Fixed Assets
9	5,266,353	5,271,894	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register		
10	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)		

ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2021

Holme Valley Parish Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

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

Responsible Financial Officer

Date

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

Dated

Signed on behalf of the above Council (Chair)

Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1 Balances brought forward	0	269,150	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2 Annual Precept	0	275,871	Total amount of Precept income received in the year
3 Total other receipts	0	8,123	Total income or receipts as recorded in the cashbook minus the Precept
4 Staff costs	0	58,700	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5 Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings
6 Total other payments	0	147,343	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7 Balances carried forward	0	347,101	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8 Total Cash & Investments	0	337,368	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9 Total Fixed Assets	5,266,353	5,271,894	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10 Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

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

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

31st March 2020

31st March 2021

31st March 2020		31st March 2021
	Current Assets	
0	Debtors	5,484
0	VAT Control A/c	1,816
0	Prepayments	6,379
0	HSBC Current A/C	121,730
0	Money Manager - HSBC	55,679
0	Current Account-Handelsbanken	84,959
0	CCLA Deposit Fund	75,000
0		351,047
	0 Total Assets	351,047
	Current Liabilities	
0	Accruals	3,746
0	Receipts In Advance	200
0		3,946
	0 Total Assets Less Current Liabilities	347,101
	Represented By	
0	General Reserves	187,274
0	EMR Sub-Contractor Services	5,000
0	EMR Legal Advice Contingency	5,000
0	EMR CCTV	5,000
0	EMR Com Asset-Others in Valley	9,723
0	EMR Election Fund	19,789
0	EMR Defibrillator Special Resr	2,000
0	EMR Covid Response - HCHCT	10,000
0	EMR Covid Response - HVCMA	13,315
0	EMR Holmfirth Civic Hall (capi	30,000
0	EMR Office/Meeting Room	15,000
0	EMR Holmfirth Toilets	5,000
0	EMR Honley Library	30,000
0	EMR Holmfirth Tech	10,000
0		347,101

26/05/2021

Holme Valley Parish Council

15:46

Balance Sheet as at 30/04/2021

31st March 2020

31st March 2021

The above statement represents fairly the financial position of the authority as at 30/04/2021 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date : _____

Signed :

Responsible

Financial

Date : _____

Holme Valley Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2021

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2021	HSBC Current A/C	121,730.02
31/03/2021	HSBC - Money Manager	55,679.13
31/03/2021	Notice Deposit - Handelsbanken	0.00
31/03/2021	Handelsbanken Current A/C	84,958.96
31/03/2021	CCLA Deposit Fund	75,000.00
31/03/2021	Petty Cash	0.00

337,368.11

Receipts not on Bank Statement

0.00

Closing Balance

337,368.11

All Cash & Bank Accounts

1	HSBC Current A/C	121,730.02
2	Money Manager - HSBC	55,679.13
3	Notice Deposit-Handelsbanken	0.00
4	Current Account-Handelsbanken	84,958.96
5	CCLA Deposit Fund	75,000.00
6	Petty Cash	0.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	337,368.11

**Bank Reconciliation Statement as at 31/03/2021
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	31/03/2021		121,730.02
			<hr/> 121,730.02
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			121,730.02
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			121,730.02
		Balance per Cash Book is :-	121,730.02
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2021
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	31/03/2021		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 31/03/2021
for Cashbook 3 - Notice Deposit-Handelsbanken**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Notice Deposit - Handelsbanken	31/03/2021		0.00
			<hr/> 0.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2021
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	31/03/2021		84,958.96
			<hr/> 84,958.96
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			84,958.96
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			84,958.96
		Balance per Cash Book is :-	84,958.96
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2021
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	31/03/2021		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

**Bank Reconciliation Statement as at 31/03/2021
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	31/03/2021		121,730.02
			<hr/> 121,730.02
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			121,730.02
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			121,730.02
		Balance per Cash Book is :-	121,730.02
		Difference is :-	0.00

Detailed Income & Expenditure by Budget Heading 31/03/2021

Month No: 12

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	275,871	275,871	0			100.0%	
1078 Special Expenses Grant	0	3,248	3,248	0			100.0%	
1090 Bank Interest	4	200	750	550			26.6%	
1092 Toilets Donations	330	2,075	5,000	2,925			41.5%	
1095 Other income	2	868	4,730	3,862			18.4%	
1200 Allotment Rents	0	240	940	700			25.5%	
1250 Garside Building	342	742	0	(742)			0.0%	
1260 Memorial Bench Donations	0	50	0	(50)			0.0%	
1300 Garage plot income	0	700	0	(700)			0.0%	
Income :- Income	678	283,994	290,539	6,545			97.7%	0
Net Income	678	283,994	290,539	6,545				
110 Staff Expenditure								
4000 Salaries	4,235	50,486	50,000	(486)		(486)	101.0%	
4055 Sub-contractor Services	0	0	5,000	5,000		5,000	0.0%	
4060 Staff Training	123	616	900	284		284	68.4%	
Staff Expenditure :- Indirect Expenditure	4,358	51,102	55,900	4,798	0	4,798	91.4%	0
Net Expenditure	(4,358)	(51,102)	(55,900)	(4,798)				
150 Administration								
4061 Councillor Training	83	396	900	504		504	44.0%	
4200 Chairman's Allowance	0	1,000	1,000	0		0	100.0%	
4205 APS & Petty Cash	141	1,830	1,500	(330)		(330)	122.0%	
4210 Audit	0	973	1,200	227		227	81.1%	
4215 Bank Charges	25	300	50	(250)		(250)	600.0%	
4220 Conference / Seminars	0	0	500	500		500	0.0%	
4225 Elections	0	0	9,789	9,789		9,789	0.0%	
4230 Repairs & Maintenance	190	230	1,000	770		770	23.0%	
4235 Insurance	0	159	2,250	2,091		2,091	7.1%	
4240 Travel Allowance	0	0	300	300		300	0.0%	
4245 Office Equipment	0	416	300	(116)		(116)	138.6%	
4250 Office/Room Hire	0	10,000	10,000	0		0	100.0%	
4255 Legal Advice Contingency	0	0	5,000	5,000		5,000	0.0%	
4260 FOIA/EIR requests	100	100	500	400		400	20.0%	
4265 Subscriptions	229	2,800	3,000	200		200	93.3%	
4270 Local Council Award Scheme	0	0	100	100		100	0.0%	
4275 Telephone and Broadband	47	288	500	212		212	57.6%	
4280 Civic Regalia	153	153	750	597		597	20.4%	

Detailed Income & Expenditure by Budget Heading 31/03/2021

Month No: 12

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
4298 VAT Error 19/20	(71)	0	0	0		0	0.0%	
4299 Contingency	0	0	3,000	3,000		3,000	0.0%	
Administration :- Indirect Expenditure	896	18,645	41,639	22,994	0	22,994	44.8%	0
Net Expenditure	(896)	(18,645)	(41,639)	(22,994)				
<u>200 CASC</u>								
4300 Honley Library	0	0	15,000	15,000		15,000	0.0%	
4310 Holmfirth Civic Hall-Projects	0	1,149	15,000	13,851		13,851	7.7%	
4315 Other Community Assets	0	24,394	17,000	(7,394)		(7,394)	143.5%	9,000
4320 Public Toilet - Day to Day	2,769	15,503	16,000	497		497	96.9%	185
4325 Public Toilet - Lettable Space	1,725	3,350	3,000	(350)		(350)	111.7%	
CASC :- Indirect Expenditure	4,494	44,396	66,000	21,604	0	21,604	67.3%	9,185
Net Expenditure	(4,494)	(44,396)	(66,000)	(21,604)				
6000 plus Transfer from EMR	0	9,185						
Movement to/(from) Gen Reserve	(4,494)	(35,211)						
<u>250 Finance & Management</u>								
4400 Electronic Support	116	2,436	500	(1,936)		(1,936)	487.1%	
4405 Grants	0	5,563	10,000	4,437		4,437	55.6%	
4410 Public Clocks	0	0	600	600		600	0.0%	
Finance & Management :- Indirect Expenditure	116	7,999	11,100	3,101	0	3,101	72.1%	0
Net Expenditure	(116)	(7,999)	(11,100)	(3,101)				
<u>300 Planning</u>								
4505 Neighbourhood Plan	0	1,470	5,000	3,530		3,530	29.4%	
Planning :- Indirect Expenditure	0	1,470	5,000	3,530	0	3,530	29.4%	0
Net Expenditure	0	(1,470)	(5,000)	(3,530)				
<u>350 Publications & Communication</u>								
4600 Community Champion	0	0	250	250		250	0.0%	
4605 Community Engagement	0	0	100	100		100	0.0%	
4610 Publications	824	4,012	6,000	1,988		1,988	66.9%	
4615 Royal Events	0	0	1,000	1,000		1,000	0.0%	
4620 Tidy Trader Awards	0	0	100	100		100	0.0%	
4625 Website & Media	0	534	1,000	466		466	53.4%	
4630 Special Projects	358	358	1,000	642		642	35.8%	
Publications & Communication :- Indirect Expenditure	1,182	4,904	9,450	4,546	0	4,546	51.9%	0
Net Expenditure	(1,182)	(4,904)	(9,450)	(4,546)				

Detailed Income & Expenditure by Budget Heading 31/03/2021

Month No: 12

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
400 Service Provision								
4700 CCTV	5,000	5,000	5,000	0		0	100.0%	
4705 Christmas Provision	250	4,314	5,500	1,186		1,186	78.4%	
4710 New Mill - Churchyard	0	691	400	(291)		(291)	172.8%	
4720 Dog Waste	0	1,075	750	(325)		(325)	143.4%	
4725 Patient Transport Scheme	0	2,000	2,000	0		0	100.0%	
4730 Minibus	9,665	16,914	24,000	7,086		7,086	70.5%	
4735 Phone Boxes	72	289	300	11		11	96.3%	
4740 Seats & Shelters-Maintenance	993	8,605	12,000	3,395		3,395	71.7%	
4750 War Memorial	0	0	500	500		500	0.0%	
4755 Youth Facilities	0	5,000	5,000	0		0	100.0%	
Service Provision :- Indirect Expenditure	15,980	43,888	55,450	11,562	0	11,562	79.1%	0
Net Expenditure	(15,980)	(43,888)	(55,450)	(11,562)				
450 Climate Emergency								
4000 Salaries	1,109	8,214	0	(8,214)		(8,214)	0.0%	
4805 Community Mobilisation	350	4,825	17,500	12,675		12,675	27.6%	
4810 Energy Strategy	1,600	4,100	14,000	9,900		9,900	29.3%	
4815 Transport Strategy	0	0	13,000	13,000		13,000	0.0%	
4820 Waste Strategy	0	0	500	500		500	0.0%	
4825 Environment Strategy	0	5,000	1,000	(4,000)		(4,000)	500.0%	
Climate Emergency :- Indirect Expenditure	3,059	22,139	46,000	23,861	0	23,861	48.1%	0
Net Expenditure	(3,059)	(22,139)	(46,000)	(23,861)				
600 COVID Response								
5000 HCHCT Relief Costs	0	5,000	0	(5,000)		(5,000)	0.0%	5,000
5005 Grant to Food Bank	0	6,300	0	(6,300)		(6,300)	0.0%	6,300
5015 Grant to HVCMA - SUPPLIES	0	200	0	(200)		(200)	0.0%	200
COVID Response :- Indirect Expenditure	0	11,500	0	(11,500)	0	(11,500)		11,500
Net Expenditure	0	(11,500)	0	11,500				
6000 plus Transfer from EMR	0	11,500						
Movement to/(from) Gen Reserve	0	0						
Grand Totals:- Income	678	283,994	290,539	6,545			97.7%	
Expenditure	30,085	206,043	290,539	84,496	0	84,496	70.9%	
Net Income over Expenditure	(29,406)	77,951	0	(77,951)				
plus Transfer from EMR	0	20,685						
Movement to/(from) Gen Reserve	(29,406)	98,636						

Holme Valley Parish Council

Income and Expenditure Account for Year Ended 31st March 2021

31st March 2020		31st March 2021
	Operating Income	
0	Income	283,994
<u>0</u>	Total Income	<u>283,994</u>
	Running Costs	
0	Staff Expenditure	51,102
0	Administration	18,645
0	CASC	44,396
0	Finance & Management	7,999
0	Planning	1,470
0	Publications & Communication	4,904
0	Service Provision	43,888
0	Climate Emergency	22,139
0	COVID Response	11,500
<u>0</u>	Total Expenditure	<u>206,043</u>
	General Fund Analysis	
0	Opening Balance	107,493
0	Plus : Income for Year	283,994
<u>0</u>		<u>391,487</u>
0	Less : Expenditure for Year	206,043
<u>0</u>		<u>185,444</u>
0	Transfers TO / FROM Reserves	(1,830)
<u>0</u>	Closing Balance	<u>187,274</u>

A/c Code	100 Debtors				Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
1	01/04/2020	3	Journal	Norris & Fisher Insurace HCHCT	4,613.23	
12	31/03/2021	25	Journal	year end debtors	870.93	
Account Debtors					Account Totals	0.00
Centre					Net Balance Month 12	5,484.16
					5,484.16	
<hr/>						
A/c Code	105 VAT Control A/c				Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					2,218.44	
1	19/03/2020	2021/01/15	Cashbook	Service Nappy Unit 1/4	10.40	
1	01/04/2020	2021/01/03	Cashbook	Photocopier Lease	23.60	
1	01/04/2020	2021/01/04	Cashbook	Photocopying	5.00	
1	06/04/2020	2021/01/08	Cashbook	Stationery	6.19	
1	07/04/2020	2021/01/05	Cashbook	Grant: hand sanitiser HVCMA	40.00	
1	15/04/2020	2021/01/07	Cashbook	Holme Valley Review April 2020	50.00	
1	21/04/2020	2021/01/16	Cashbook	Internet and Phone	4.70	
1	25/04/2020		Cashbook	O2 Refund		4.17
1	25/04/2020	9	Journal	VAT on O2 Refund	4.17	
2	21/05/2020	2021/02/05	Cashbook	Internet and Phone	4.70	
3	30/12/1899	2021/03/18	Cashbook	Internet and Phone	4.92	
3	30/04/2020	2021/02/08	Cashbook	Photocopying	5.00	
3	06/05/2020	2021/02/09	Cashbook	Further work on NDP	294.00	
3	06/05/2020	2021/02/10	Cashbook	Hosted email accounts	54.00	
3	21/05/2020	2021/03/11	Cashbook	Electricity - toilets - FEB	3.27	
3	29/05/2020	2021/02/06	Cashbook	Holme Valley Review - May 2020	50.00	
3	31/05/2020	2021/02/07	Cashbook	Photocopying	5.00	
3	31/05/2020	2021/02/14	Cashbook	Repay for Zoom subscription	2.40	
3	03/06/2020	2021/03/04	Cashbook	Stationery, ink, stamps etc	20.34	
3	05/06/2020	2021/03/12	Cashbook	Electricity - toilets FEB-APR	5.98	
3	10/06/2020	2021/03/02	Cashbook	HMRC VAT Return		2,218.44
3	10/06/2020	8	Journal	VAT Error from 19/20 Overclaim		71.47
3	30/06/2020	2021/03/03	Cashbook	Photocopier Lease	23.60	
3	30/06/2020	2021/03/05	Cashbook	Expenses - benches/toilets	13.18	
3	09/07/2020	11	Journal	Service Nappy Unit 2/4	41.60	
3	09/07/2020	11	Journal	Zoom Subs	2.40	
4	25/04/2020	10	Journal	VAT on O2 Refund		4.17
4	09/07/2020	2021/03/15	Cashbook	Service Nappy Unit 2/4	41.60	
4	09/07/2020	2021/03/17	Cashbook	Reimburse: Zoom Subs	2.40	
4	09/07/2020	12	Journal	Service Nappy Unit 2/4		41.60
4	09/07/2020	12	Journal	Zoom Subs		2.40
4	17/07/2020	2021/04/02	Cashbook	HMRC VAT Return		598.81

A/c Code 105 VAT Control A/c

Centre (none)

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
4	21/07/2020	2021/04/02	Cashbook	Photocopying	13.89	
4	28/07/2020	2021/04/18	Cashbook	Internet and Phone	5.02	
4	29/07/2020	2021/04/11	Cashbook	Service Nappy Unit	10.40	
4	29/07/2020	2021/04/12	Cashbook	Omega Accounts Setup, Training	346.20	
4	29/07/2020	2021/04/13	Cashbook	Photocopying	8.42	
4	29/07/2020	2021/04/15	Cashbook	Expenses	6.67	
4	29/07/2020	2021/04/07	Cashbook	Fees re Garside Buildings Let	95.00	
5	05/08/2020	2021/04/01	Cashbook	Reimbursement sanitiser	37.00	
5	11/08/2020	2021/05/04	Cashbook	Reimbursement Zoom	2.40	
5	11/08/2020	2021/05/06	Cashbook	Holme Valley Review - JUN	50.00	
5	11/08/2020	2021/05/12	Cashbook	Hosted email account	3.60	
5	11/08/2020	2021/05/15	Cashbook	Electricity - toilets - MAYJUL	5.73	
5	20/08/2020	2021/05/01	Cashbook	Plaques x 2	159.60	
5	20/08/2020	2021/04/17	Cashbook	Bottle Filling Station	384.70	
5	20/08/2020	2021/05/09	Cashbook	Vinyl Bottle Decal	25.80	
5	20/08/2020	2021/05/14	Cashbook	Expenses - Benches/Toilets	29.81	
5	28/08/2020	2021/05/21	Cashbook	Internet and telephone	4.74	
6	15/09/2020	2020/06/01	Cashbook	iPad and data contract	7.46	
6	17/09/2020	2021/06/09	Cashbook	HV Review - Annual Report	240.00	
6	17/09/2020	2021/06/10	Cashbook	Holme Valley Review - AUG 2020	50.00	
6	17/09/2020	2021/06/11	Cashbook	Holme Valley Review -SEP 2020	50.00	
6	17/09/2020	2021/06/12	Cashbook	Photocopying	6.33	
6	17/09/2020	2021/06/13	Cashbook	Website & Email Hosting / SLL	84.60	
6	17/09/2020	2021/06/14	Cashbook	Website Domain	15.20	
6	17/09/2020	2021/06/15	Cashbook	Repay for Zoom subscription	2.40	
6	28/09/2020	2021/06/17	Cashbook	Internet and Phone	4.93	
7	01/10/2020	2021/07/01	Cashbook	Expenses	60.99	
7	01/10/2020	2021/07/04	Cashbook	Reimbursement iPad Case	3.98	
7	01/10/2020	2021/07/07	Cashbook	Photopier Lease	23.60	
7	01/10/2020	2021/07/10	Cashbook	HCH Lease	150.00	
7	13/10/2020	2021/07/11	Cashbook	iPad and data contract	7.46	
7	22/10/2020	2021/07/19	Cashbook	Reimbursement Flowers Cllr B	0.43	
7	22/10/2020	2021/07/20	Cashbook	Repay for Zoom subscription	2.40	
7	22/10/2020	2021/07/21	Cashbook	Service Nappy Unit	10.40	
7	22/10/2020	2021/07/22	Cashbook	Photocopying	7.84	
7	22/10/2020	2021/07/23	Cashbook	ILCA Fees Staff 02	19.80	
7	22/10/2020	2021/07/24	Cashbook	Stamps	1.03	
7	28/10/2020	2021/07/26	Cashbook	Internet and Phone	4.93	
7	30/10/2020	2021/07/27	Cashbook	Expenses	8.52	
8	04/11/2020	2021/08/03	Cashbook	HMRC VAT Return		1,645.73
8	12/11/2020	2021/08/03	Cashbook	HVPC Garside Lease	149.00	
8	12/11/2020	2021/08/04	Cashbook	Ink carts, envs, paper	8.93	
8	12/11/2020	2021/08/05	Cashbook	Vinyl bottle decal	25.80	
8	12/11/2020	2021/08/06	Cashbook	Poo Bag Dispensers	122.30	
8	12/11/2020	2021/08/07	Cashbook	Making Tax Digital	11.80	

A/c Code 105 VAT Control A/c

Centre (none)

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
8	12/11/2020	2021/08/09	Cashbook	Photocopying	10.83	
8	12/11/2020	2021/08/12	Cashbook	Water Fountain Facts Sign	66.00	
8	12/11/2020	2021/08/13	Cashbook	Water Fountain Decal Artwork	11.00	
8	12/11/2020	2021/08/14	Cashbook	External Audit AGAR	120.00	
8	12/11/2020	2021/08/16	Cashbook	Electricity - Holmfirth toilet	9.53	
8	12/11/2020	2021/08/18	Cashbook	Repay for Zoom subscription	2.40	
8	13/11/2020	2021/08/20	Cashbook	iPad and data contract	7.46	
8	30/11/2020	2021/08/29	Cashbook	Internet and Phone	4.70	
9	13/10/2020	2021/09/01	Cashbook	Expenses - Toilets	20.70	
9	27/11/2020	2021/09/03	Cashbook	iPad and data contract	7.46	
9	30/11/2020	2021/09/13	Cashbook	Photocopying	10.28	
9	11/12/2020	2021/09/24	Cashbook	Electricity - Holmfirth Toilet	8.46	
9	15/12/2020	2021/09/22	Cashbook	Reimbursement - Cards	5.67	
9	16/12/2020	2021/09/23	Cashbook	Xmas Tree - Hinchliffe Mill	12.50	
9	17/12/2020	2021/09/09	Cashbook	Expenses	12.65	
9	18/12/2020	2021/09/12	Cashbook	A2 Dibond Sign	9.90	
9	18/12/2020	2021/09/18	Cashbook	Holme Valley Review - DEC 20	50.00	
9	18/12/2020	2021/09/19	Cashbook	Holme Valley Review - OCT 20	50.00	
9	18/12/2020	2021/09/20	Cashbook	Printer inks, stamps, statnry	26.20	
9	18/12/2020	2021/09/21	Cashbook	Repay for Zoom Subscription	2.40	
9	30/12/2020	2021/09/30	Cashbook	Internet and Phone	4.78	
10	04/01/2021	2021/10/02	Cashbook	HP Pavilion Laptop Clerk	83.16	
10	04/01/2021	2021/10/03	Cashbook	HP Pavilion Laptop CE Coordinr	83.16	
10	07/01/2021	2021/10/04	Cashbook	Photocopier Lease	23.60	
10	12/01/2021	2021/10/05	Cashbook	iPad and data contract	7.46	
10	15/01/2021	2021/10/02	Cashbook	VAT Return	1,072.13	
10	15/01/2021	2021/10/02	Cashbook	VAT Return - error offset		1,072.13
10	15/01/2021	2021/10/02	Cashbook	HMRC VAT Return		1,072.13
10	25/01/2021	2021/10/12	Cashbook	Repay for Zoom Subscription	2.40	
10	25/01/2021	2021/10/13	Cashbook	Service Sanitary Disposal Unit	41.60	
10	25/01/2021	2021/10/14	Cashbook	Service Nappy Unit	10.40	
10	25/01/2021	2021/10/17	Cashbook	Photocopying	8.18	
10	25/01/2021	2021/10/18	Cashbook	Inks, stamps, stationery	26.20	
10	25/01/2021	2021/10/21	Cashbook	Expenses	48.45	
10	29/01/2021	2021/10/25	Cashbook	Internet and Phone	4.70	
11	14/01/2021	2021/11/04	Cashbook	Poo Bags	89.20	
11	18/01/2021	2021/11/03	Cashbook	Hi-Vis Vests	47.60	
11	26/01/2021	2021/11/14	Cashbook	Christmas Trees	574.66	
11	27/01/2021	2021/11/01	Cashbook	iPad and Data iPhone upfront	11.46	
11	16/02/2021	2021/11/13	Cashbook	Electricity Holmfirth Toilets	57.78	
11	26/02/2021	2021/11/16	Cashbook	Expenses - Toilets	25.63	
12	17/02/2021	2021/12/31	Cashbook	Stationery, Inks, Stamps	18.93	
12	21/02/2021	2021/12/01	Cashbook	Internet and Phone	4.72	
12	03/03/2021	2021/12/02	Cashbook	Repay for Zoom subscription	2.40	
12	03/03/2021	2021/12/03	Cashbook	Repay for Listed Buildg applic	2.80	

A/c Code		105 VAT Control A/c		Annual Budget		0	
Centre		(none)		Committed		0	
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
12	03/03/2021	2021/12/04	Cashbook	Photocopying	5.01		
12	03/03/2021	2021/12/05	Cashbook	Supply Christmas Trees	50.00		
12	03/03/2021	2021/12/08	Cashbook	Electricity Holmfirth toilets	49.14		
12	03/03/2021	2021/12/09	Cashbook	Flooring for Gartside building	219.00		
12	03/03/2021	2021/12/17	Cashbook	Photocopying	5.01		
12	11/03/2021	2021/12/21	Cashbook	Notice Board	92.82		
12	11/03/2021	2021/12/23	Cashbook	Pavement Sign	14.80		
12	15/03/2021	2021/12/24	Cashbook	iPad and iPhone	18.20		
12	15/03/2021	2021/12/30	Cashbook	Chairman Jewel	30.53		
12	15/03/2021	2021/12/47	Cashbook	Reimbursement	3.17		
12	21/03/2021	2021/12/44	Cashbook	Internet and Phone	4.77		
12	23/03/2021	2021/12/34	Cashbook	Holme Valley Review - FEB 2021	50.00		
12	23/03/2021	2021/12/35	Cashbook	Electricity Holmfirth Toilets	7.96		
12	25/03/2021	2021/12/41	Cashbook	Repay for Zoom subscription	2.40		
12	25/03/2021	2021/12/42	Cashbook	Expenses	13.74		
12	29/03/2021	2021/12/45	Cashbook	Reimbursement	33.33		
12	29/03/2021	2021/12/46	Cashbook	Reimbursement	21.67		
12	29/03/2021	2021/12/48	Cashbook	Reimbursement	13.42		
12	30/03/2021	2021/12/50	Cashbook	Repay Zoom subscription	2.40		
12	30/03/2021	2021/12/53	Cashbook	Sign for Toilets	4.40		
Account				VAT Control A/c	Account Totals	8,547.31	6,731.05
Centre					Net Balance Month 12	1,816.26	

A/c Code		110 Prepayments		Annual Budget		0	
Centre		(none)		Committed		0	
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
					Opening Balance	6,341.79	
1	01/04/2020	3	Journal	Zurich Insurace HVPC		1,728.56	
1	01/04/2020	3	Journal	Norris & Fisher Insurace HCHCT		4,613.23	
12	31/03/2021	26	Journal	Prepaid costs at 31 March	6,378.86		
Account				Prepayments	Account Totals	12,720.65	6,341.79
Centre					Net Balance Month 12	6,378.86	

A/c Code		200 HSBC Current A/C		Annual Budget		0
Centre		(none)		Committed		0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit

Refer to Cashbook For Details

A/c Code 200 HSBC Current A/C

Centre (none)

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
		Account	HSBC Current A/C		Account Totals	
		Centre			Refer to Cashbook	

A/c Code 205 Money Manager - HSBC

Centre (none)

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	0
					Committed	0
				Refer to Cashbook For Details		
		Account	Money Manager - HSBC		Account Totals	
		Centre			Refer to Cashbook	

A/c Code 215 Current Account-Handelsbanken

Centre (none)

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	0
					Committed	0
				Refer to Cashbook For Details		
		Account	Current Account-Handelsbanken		Account Totals	
		Centre			Refer to Cashbook	

A/c Code 220 CCLA Deposit Fund

Centre (none)

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	0
					Committed	0
				Refer to Cashbook For Details		
		Account	CCLA Deposit Fund		Account Totals	
		Centre			Refer to Cashbook	

A/c Code 225 Petty Cash

Centre (none)

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	0
					Committed	0
				Refer to Cashbook For Details		

A/c Code 225 Petty Cash

Centre (none)

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Account Petty Cash					Account Totals	
Centre					Refer to Cashbook	

A/c Code 300 Current Year Fund

Centre (none)

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Account Current Year Fund					Account Totals	
Centre					Net Balance Month 12	

Annual Budget 0

Committed 0

Opening Balance 0.00

Account Totals 0.00 0.00

Net Balance Month 12 0.00

A/c Code 310 General Reserves

Centre (none)

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Account General Reserves					Account Totals	
Centre					Net Balance Month 12	

Annual Budget 0

Committed 0

Opening Balance 107,493.06

Account Totals 109,000.00 248,927.06

Net Balance Month 12 139,927.06

A/c Code 320 EMR Sub-Contractor Services

Centre (none)

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Account EMR Sub-Contractor Services					Account Totals	
Centre					Net Balance Month 12	

Annual Budget 0

Committed 0

Opening Balance 19,820.00

19,820.00

A/c Code		320 EMR Sub-Contractor Services			Annual Budget		0
Centre		(none)			Committed		0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
9	14/12/2020	18	Journal	Sub-Contractor hours as reqd		5,000.00	
Account				EMR Sub-Contractor Services	Account Totals	19,820.00	24,820.00
Centre					Net Balance Month 12		5,000.00

A/c Code		321 EMR Legal Advice Contingency			Annual Budget		0
Centre		(none)			Committed		0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
					Opening Balance		37,808.00
1	01/04/2020	4	Journal	Community Assets	37,808.00		
12	31/03/2021	20	Journal	Create Legal Advice EMR		5,000.00	
Account				EMR Legal Advice Contingency	Account Totals	37,808.00	42,808.00
Centre					Net Balance Month 12		5,000.00

A/c Code		322 EMR CCTV			Annual Budget		0
Centre		(none)			Committed		0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
					Opening Balance		3,750.00
1	01/04/2020	4	Journal	Com Assets	3,750.00		
9	31/03/2021	22	Journal	Create CCTV EMR		5,000.00	
Account				EMR CCTV	Account Totals	3,750.00	8,750.00
Centre					Net Balance Month 12		5,000.00

A/c Code		323 EMR Com Asset-Others in Valley			Annual Budget		0
Centre		(none)			Committed		0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
					Opening Balance		57,563.00
1	01/04/2020	4	Journal	Assets - others	47,840.00		
3	29/06/2020	6	Journal	To EMR from Gen Res		9,000.00	
4	21/07/2020	7	Journal	EMR Spend Grants	9,000.00		
Account				EMR Com Asset-Others in Valley	Account Totals	56,840.00	66,563.00
Centre					Net Balance Month 12		9,723.00

A/c Code	324 EMR Neighbourhood Planning				Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	12,181.00
1	01/04/2020	4	Journal	Neighbourhood Planning	12,181.00	
Account EMR Neighbourhood Planning					Account Totals	12,181.00
Centre					Net Balance Month 12	0.00

A/c Code	325 EMR Election Fund				Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	29,484.00
1	01/04/2020	4	Journal	Election Fund	19,484.00	
9	14/12/2020	19	Journal	Add to Elections EMR		9,789.00
Account EMR Election Fund					Account Totals	39,273.00
Centre					Net Balance Month 12	19,789.00

A/c Code	326 EMR Defibrillator Special Resr				Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	1,051.00
1	01/04/2020	4	Journal	Special Projects	551.00	
9	14/12/2020	21	Journal	Add to Defibrillator EMR		1,500.00
Account EMR Defibrillator Special Resr					Account Totals	2,551.00
Centre					Net Balance Month 12	2,000.00

A/c Code	327 EMR Covid Response - HCHCT				Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
1	01/04/2020	2	Journal	HCHCT COVID19 Reserve Costs		15,000.00
1	20/04/2020	2021/01/14	Cashbook	Grant: COVID19 Relief	4,000.00	
4	21/07/2020	2021/03/25	Cashbook	Grant: Civic Hall Deep Clean	1,000.00	
Account EMR Covid Response - HCHCT					Account Totals	15,000.00
Centre					Net Balance Month 12	10,000.00

A/c Code	328	EMR Covid Response - HVCMA			Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
1	01/04/2020	2	Journal	COVID19 Relief to Earmarked		20,000.00
1	07/04/2020	2021/01/05	Cashbook	Grant: hand sanitiser HVCMA	200.00	
1	20/04/2020	2021/01/13	Cashbook	Grant: Full Life Ch Food Bank	6,300.00	
5	05/08/2020	2021/04/01	Cashbook	Reimbursement sanitiser	185.00	
Account EMR Covid Response - HVCMA					Account Totals	6,685.00
Centre					Net Balance Month 12	13,315.00

A/c Code	329	EMR Holmfirth Civic Hall (capi			Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
1	01/04/2020	4	Journal	Setup Holmfirth Civic Hall		30,000.00
Account EMR Holmfirth Civic Hall (capi					Account Totals	0.00
Centre					Net Balance Month 12	30,000.00

A/c Code	330	EMR Office/Meeting Room			Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
1	01/04/2020	4	Journal	Setup Office/Meeting Room		15,000.00
Account EMR Office/Meeting Room					Account Totals	0.00
Centre					Net Balance Month 12	15,000.00

A/c Code	331	EMR Holmfirth Toilets			Annual Budget	0
Centre	(none)				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
1	01/04/2020	4	Journal	Setup Holmfirth Toilets		5,000.00
4	29/07/2020	2021/04/07	Cashbook	Fees re Garside Buildings Let	570.00	
4	29/07/2020	13	Journal	Correct Simon Blyth (VAT)		570.00
Account EMR Holmfirth Toilets					Account Totals	570.00
Centre					Net Balance Month 12	5,000.00

A/c Code	332	EMR Honley Library				Annual Budget	0
Centre	(none)					Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
						Opening Balance	0.00
1	01/04/2020	4	Journal	Setup Honley Library			15,000.00
9	14/12/2020	23	Journal	Add to Honley Library EMR			15,000.00
			Account	EMR Honley Library		Account Totals	0.00
			Centre			Net Balance Month 12	30,000.00

A/c Code	333	EMR Holmfirth Tech				Annual Budget	0
Centre	(none)					Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
						Opening Balance	0.00
9	14/12/2020	24	Journal	Create Holmfirth Tech EMR			10,000.00
			Account	EMR Holmfirth Tech		Account Totals	0.00
			Centre			Net Balance Month 12	10,000.00

A/c Code	500	Creditors				Annual Budget	0
Centre	(none)					Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
						Opening Balance	5,880.47
1	01/04/2020	1920/12/21	Cashbook	Bus service for March 2020		1,971.00	
1	01/04/2020	1920/12/22	Cashbook	Bus service for February 2020		1,780.00	
1	01/04/2020	1920/12/23	Cashbook	Climate Emergency Action Plan		1,758.00	
1	15/04/2020	1920/12/26	Cashbook	Holme Valley Review March 2020		300.00	
12	31/03/2021	29	Journal	coding amendment		71.47	
			Account	Creditors		Account Totals	5,880.47
			Centre			Net Balance Month 12	0.00

A/c Code	510	Accruals				Annual Budget	0
Centre	(none)					Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
						Opening Balance	0.00
12	31/03/2021	28	Journal	year end creditors			3,746.34
			Account	Accruals		Account Totals	0.00
			Centre			Net Balance Month 12	3,746.34

A/c Code	520	Receipts In Advance				Annual Budget	0
Centre	(none)					Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance		200.00
1	01/04/2020	3	Journal	Garage Rent S. Atkin		200.00	
12	31/03/2021	27	Journal	receipt in advance			200.00
		Account	Receipts In Advance		Account Totals	200.00	400.00
		Centre			Net Balance Month 12		200.00

A/c Code	1076	Precept				Annual Budget	275,871
Centre	100	Income				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance		0.00
2	01/05/2020	Precept 1	Cashbook	Precept Part 1			139,119.00
3	01/04/2020	5	Journal	Income from Kirklees corrected		1,184.00	
8	02/11/2020	2021/08/01	Cashbook	Precept Part 2			140,000.00
8	02/11/2020	15	Journal	Income from Kirklees corrected		2,064.00	
		Account	Precept		Account Totals	3,248.00	279,119.00
		Centre	Income		Net Balance Month 12		275,871.00

A/c Code	1078	Special Expenses Grant				Annual Budget	3,248
Centre	100	Income				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance		0.00
3	01/04/2020	5	Journal	Income from Kirklees corrected			1,184.00
8	02/11/2020	15	Journal	Income from Kirklees corrected			2,064.00
		Account	Special Expenses Grant		Account Totals	0.00	3,248.00
		Centre	Income		Net Balance Month 12		3,248.00

A/c Code	1090	Bank Interest				Annual Budget	750
Centre	100	Income				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance		0.00
1	02/04/2020	CCLA	Cashbook	Interest on PSDA			37.78
2	30/04/2020	2021/01/05	Cashbook	Interest on current account			14.10
2	04/05/2020	2021/01/04	Cashbook	Interest on PSDA			24.11
2	29/05/2020	2021/02/04	Cashbook	Interest on current account			6.58
3	02/06/2020	2021/02/02	Cashbook	Interest on PSDA			21.56
3	05/06/2020	2021/02/03	Cashbook	Interest on BMM account			26.33
4	02/07/2020	2021/03/02	Cashbook	Interest on PSDA			18.59

A/c Code 1090 Bank Interest

Centre 100 Income

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
5	04/08/2020	2021/05/01	Cashbook	Interest on PSDA		12.22
6	02/09/2020	2021/06/01	Cashbook	Interest on PSDA		8.55
6	05/09/2020	2021/06/02	Cashbook	Interest on BMM account		1.40
7	02/10/2020	2021/07/02	Cashbook	Interest on PSDA		8.38
8	03/11/2020	2021/08/02	Cashbook	Interest on PSDA		5.57
9	02/12/2020	2021/09/01	Cashbook	Interest on PSDA		3.86
9	05/12/2020	2021/09/02	Cashbook	Interest on BMM Account		1.39
10	05/01/2021	2021/10/01	Cashbook	Interest on PSDA		3.32
11	02/02/2021	2021/11/01	Cashbook	Interest on PSDA		2.31
12	02/03/2021	2021/12/01	Cashbook	Interest on PSDA		2.28
12	05/03/2021	2021/12/02	Cashbook	Interest from BMM account		1.37

Account Bank Interest

Account Totals

0.00

199.70

Centre Income

Net Balance Month 12

199.70

A/c Code 1092 Toilets Donations

Annual Budget

5,000

Centre 100 Income

Committed

0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
3	08/06/2020	2021/03/01	Cashbook	Donations		172.00
11	11/02/2021	2021/11/02	Cashbook	Donations		949.50
11	15/02/2021	2021/11/03	Cashbook	Donations		623.00
12	31/03/2021	25	Journal	donations to 31 March		330.40

Account Toilets Donations

Account Totals

0.00

2,074.90

Centre Income

Net Balance Month 12

2,074.90

A/c Code 1095 Other income

Annual Budget

4,730

Centre 100 Income

Committed

0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
1	25/04/2020		Cashbook	O2 Refund		20.85
1	25/04/2020	9	Journal	VAT on O2 Refund		4.17
4	25/04/2020	10	Journal	VAT on O2 Refund	4.17	
7	27/10/2020	2021/07/04	Cashbook	Payment		845.28
12	31/03/2021	25	Journal	wayleave re Northern Power		2.00

Account Other income

Account Totals

4.17

872.30

Centre Income

Net Balance Month 12

868.13

A/c Code	1200	Allotment Rents				Annual Budget	940
Centre	100	Income				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
						Opening Balance	0.00
8	17/12/2020	14	Journal	Recode from 1200/500			240.00
		Account	Allotment Rents			Account Totals	0.00
		Centre	Income			Net Balance Month 12	240.00

A/c Code	1200	Allotment Rents				Annual Budget	0
Centre	500	Allotments/Garage plots				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
						Opening Balance	0.00
3	01/06/2020	2020/02/01	Cashbook	Rent -allotment Watery Lane			40.00
3	01/06/2020	2020/02/01	Cashbook	Rent - allotent - Watery Lane			20.00
3	01/06/2020	2020/02/01	Cashbook	Rent - allotment - Watery Lane			20.00
3	01/06/2020	2020/02/01	Cashbook	Rent - allotment - Watery Lane			40.00
3	01/06/2020	2020/02/01	Cashbook	Rent - allotment - Watery Lane			40.00
3	01/06/2020	2020/02/01	Cashbook	Rent - allotment - Watery Lane			20.00
3	01/06/2020	2020/02/01	Cashbook	Rent - allotment - Watery Lane			20.00
3	01/06/2020	2020/02/01	Cashbook	Rent - allotment - Watery Lane			20.00
3	01/06/2020	2020/02/01	Cashbook	Rent - allotment - Watery Lane			20.00
8	17/12/2020	14	Journal	Recode to 1200/100	240.00		
		Account	Allotment Rents			Account Totals	240.00
		Centre	Allotments/Garage plots			Net Balance Month 12	0.00

A/c Code	1250	Garside Building				Annual Budget	0
Centre	100	Income				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
						Opening Balance	0.00
8	17/12/2020	14	Journal	Recode from 1250/500			400.00
12	31/03/2021	25	Journal	recharge income re elec			342.25
		Account	Garside Building			Account Totals	0.00
		Centre	Income			Net Balance Month 12	742.25

A/c Code	1250	Garside Building				Annual Budget	0
Centre	500	Allotments/Garage plots				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
						Opening Balance	0.00
7	01/10/2020	2021/07/01	Cashbook	Rent on Garside Building			400.00
8	17/12/2020	14	Journal	Recode to 1250/100	400.00		

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>	
A/c Code 1250 Garside Building							
Centre 500 Allotments/Garage plots							
Account Garside Building					Account Totals	400.00	400.00
Centre Allotments/Garage plots					Net Balance Month 12		0.00

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>	
A/c Code 1260 Memorial Bench Donations							
Centre 100 Income							
Account Memorial Bench Donations					Account Totals	0.00	50.00
Centre Income					Net Balance Month 12		50.00
					Annual Budget		0
					Committed		0
					Opening Balance		0.00
7	27/10/2020	2021/07/03	Cashbook	Memorial bench upkeep		50.00	

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>	
A/c Code 1300 Garage plot income							
Centre 100 Income							
Account Garage plot income					Account Totals	200.00	900.00
Centre Income					Net Balance Month 12		700.00
					Annual Budget		0
					Committed		0
					Opening Balance		0.00
8	17/12/2020	14	Journal	Recode from 1300/500		700.00	
12	10/03/2021	2021/12/03	Cashbook	Rent - garage - Dover Lane		200.00	
12	31/03/2021	27	Journal	Atkin garage rent Dover Lane	200.00		

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>	
A/c Code 1300 Garage plot income							
Centre 500 Allotments/Garage plots							
Account Garage plot income					Account Totals	700.00	700.00
Centre Allotments/Garage plots					Net Balance Month 12		0.00
					Annual Budget		0
					Committed		0
					Opening Balance		0.00
1	01/04/2020	3	Journal	Garage Rent S. Atkin		200.00	
3	01/06/2020	2020/02/01	Cashbook	Rent - garage - Thirstin Road		100.00	
3	01/06/2020	2020/02/01	Cashbook	Rent - garage - Dunford Road		100.00	
4	16/07/2020	2021/04/01	Cashbook	Rent - garage - Thirstin Road		200.00	
4	16/07/2020	2021/04/01	Cashbook	Rent - garage - Dunford Road		100.00	
8	17/12/2020	14	Journal	Recode to 1300/100	700.00		

A/c Code		4000 Salaries			Annual Budget	50,000
Centre		110 Staff Expenditure			Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
				Opening Balance	0.00	
1	15/04/2020	2021/01/09	Cashbook	Salaries Staff 01	1,446.26	
1	15/04/2020	2021/01/10	Cashbook	Salaries Staff 02	1,122.12	
1	15/04/2020	2021/01/11	Cashbook	Pension Payments	445.16	
1	15/04/2020	2021/01/12	Cashbook	PAYE Tax and NI	779.87	
2	30/12/1899	2021/02/03	Cashbook	Salaries Staff 02	1,122.12	
2	19/05/2020	2021/02/01	Cashbook	Pension Payments	445.16	
2	19/05/2020	2021/02/02	Cashbook	Salaries Staff 01	1,446.26	
2	19/05/2020	2021/02/04	Cashbook	PAYE Tax and NI	927.73	
3	31/05/2020	2021/02/15	Cashbook	PAYE Tax and NI - underpayment	274.25	
3	17/06/2020	2021/03/07	Cashbook	Pension Payments	445.16	
3	17/06/2020	2021/03/08	Cashbook	Salaries Staff 01	1,446.26	
3	17/06/2020	2021/03/09	Cashbook	Salaries Staff 02	1,122.12	
3	17/06/2020	2021/03/10	Cashbook	PAYE Tax and NI	927.73	
4	15/07/2020	2021/04/03	Cashbook	Pension Payments	445.16	
4	15/07/2020	2021/04/05	Cashbook	Salaries Staff 02	1,122.12	
4	15/07/2020	2021/04/04	Cashbook	Salaries Staff 01	1,446.26	
4	15/07/2020	2021/04/06	Cashbook	PAYE Tax and NI	927.73	
5	17/08/2020	2021/05/16	Cashbook	Pension Payments	445.16	
5	17/08/2020	2021/05/18	Cashbook	Salaries Staff 02	1,122.12	
5	17/08/2020	2021/05/17	Cashbook	Salaries Staff 01	1,446.26	
5	17/08/2020	2021/05/19	Cashbook	PAYE Tax and NI	927.73	
6	15/09/2020	2021/06/02	Cashbook	Pension Payments	445.16	
6	15/09/2020	2021/06/03	Cashbook	Salaries Staff 02	1,122.12	
6	15/09/2020	2021/06/04	Cashbook	Salaries Staff 01	1,446.26	
6	15/09/2020	2021/06/05	Cashbook	PAYE Tax and NI	927.73	
7	15/10/2020	2021/07/12	Cashbook	Pension Payments - Staff 01 02	601.45	
7	15/10/2020	2021/07/13	Cashbook	Salaries Staff 02	1,446.06	
7	15/10/2020	2021/07/14	Cashbook	Salaries Staff 01	1,884.03	
7	15/10/2020	2021/07/15	Cashbook	PAYE Tax and NI - Staff 01 02	1,464.53	
8	16/11/2020	2021/08/21	Cashbook	Pension Payments - Staff 01 02	476.72	
8	16/11/2020	2021/08/22	Cashbook	Salaries Staff 02	1,213.45	
8	16/11/2020	2021/08/23	Cashbook	Salaries Staff 01	1,508.80	
8	16/11/2020	2021/08/24	Cashbook	PAYE tax and NI	1,036.21	
9	15/12/2020	2021/09/04	Cashbook	Pensions - Staff 01 and 02	476.72	
9	15/12/2020	2021/09/05	Cashbook	Salaries Staff 02	1,213.45	
9	15/12/2020	2021/09/06	Cashbook	Salaries Staff 01	1,508.80	
9	15/12/2020	2021/09/07	Cashbook	PAYE Tax and NI	1,036.21	
10	15/01/2021	2021/10/06	Cashbook	Pensions - Staff 01 and 02	476.72	
10	15/01/2021	2021/10/07	Cashbook	Salaries Staff 02	1,213.45	
10	15/01/2021	2021/10/08	Cashbook	Salaries Staff 01	1,508.80	
10	15/01/2021	2021/10/09	Cashbook	PAYE Tax and NI - Staff 01 02	1,036.21	
11	15/02/2021	2021/11/09	Cashbook	Pensions - Staff 01 and 02	476.72	
11	15/02/2021	2021/11/10	Cashbook	Salaries Staff 02	1,630.25	
11	15/02/2021	2021/11/11	Cashbook	Salaries Staff 01	1,372.80	

A/c Code 4000 Salaries

Centre 110 Staff Expenditure

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
11	15/02/2021	2021/11/15	Cashbook	PAYE Tax and NI - Staff 01 02	895.81	
12	15/03/2021	2021/12/25	Cashbook	Pensions	476.72	
12	15/03/2021	2021/12/26	Cashbook	Salaries Staff 02	1,421.85	
12	15/03/2021	2021/12/27	Cashbook	Salaries Staff 01	1,440.80	
12	16/03/2021	2021/12/29	Cashbook	PAYE Tax and NI - Staff 01 02	895.81	

Account	Salaries	Account Totals	50,486.38	0.00
Centre	Staff Expenditure	Net Balance Month 12	50,486.38	

A/c Code 4000 Salaries

Annual Budget 0

Centre 450 Climate Emergency

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
6	15/09/2020	2021/06/06	Cashbook	Salaries Staff 03	1,410.47	
6	17/09/2020	2021/06/07	Cashbook	Pension Payments Staff 03	198.09	
6	17/09/2020	2021/06/08	Cashbook	PAYE Tax and NI Staff 03	53.66	
7	15/10/2020	2021/07/12	Cashbook	Pension Payments - Staff 03	130.00	
7	15/10/2020	2021/07/15	Cashbook	PAYE Tax and NI - Staff 03	53.66	
7	15/10/2020	2021/07/16	Cashbook	Salaries Staff 03	917.04	
8	16/11/2020	2021/08/21	Cashbook	Pension Payments	130.00	
8	16/11/2020	2021/08/24	Cashbook	PAYE tax and NI	61.94	
8	16/11/2020	2021/08/25	Cashbook	Salaries Staff 03	917.04	
9	15/12/2020	2021/09/04	Cashbook	Pensions - Staff 03	130.00	
9	15/12/2020	2021/09/07	Cashbook	PAYE Tax and NI	61.94	
9	15/12/2020	2021/09/08	Cashbook	Salaries Staff 03	917.04	
10	15/01/2021	2021/10/06	Cashbook	Pensions - Staff 03	130.00	
10	15/01/2021	2021/10/09	Cashbook	PAYE Tax and NI - Staff 03	61.94	
10	15/01/2021	2021/10/10	Cashbook	Salaries Staff 03	917.04	
11	15/02/2021	2021/11/09	Cashbook	Pensions - Staff 03	130.00	
11	15/02/2021	2021/11/12	Cashbook	Salaries Staff 03	729.04	
11	15/02/2021	2021/11/15	Cashbook	PAYE Tax and NI - Staff 03	155.94	
12	15/03/2021	2021/12/25	Cashbook	Pensions	130.00	
12	15/03/2021	2021/12/28	Cashbook	Salaries Staff 03	823.04	
12	16/03/2021	2021/12/29	Cashbook	PAYE Tax and NI - Staff 03	155.94	

Account	Salaries	Account Totals	8,213.82	0.00
Centre	Climate Emergency	Net Balance Month 12	8,213.82	

A/c Code 4060 Staff Training

Annual Budget 900

Centre 110 Staff Expenditure

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	

A/c Code 4060 Staff Training

Centre 110 Staff Expenditure

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
1	20/04/2020	2021/01/18	Cashbook	Webinar Staff 01 Contracts etc	15.00	
1	22/04/2020	2021/01/17	Cashbook	Webinar Staff 01 FOIA & EIR	15.00	
3	30/04/2020	2021/02/11	Cashbook	Webinar - Charities - Staff 01	15.00	
3	07/05/2020	2021/02/12	Cashbook	Webinar - Grants - Staff 01	15.00	
3	18/05/2020	2021/03/01	Cashbook	Webinar - AGAR - Staff 02	18.75	
3	15/06/2020	2021/03/02	Cashbook	Webinar - Difficult Issues	15.00	
3	30/06/2020	2021/03/14	Cashbook	Clerk's Training	170.00	
7	01/10/2020	2021/07/03	Cashbook	Reimbursement - Training	60.00	
7	22/10/2020	2021/07/23	Cashbook	ILCA Fees Staff 02	99.00	
9	18/12/2020	2021/09/16	Cashbook	Risk Assesst Training	10.00	
11	21/01/2021	2021/11/02	Cashbook	Internal Controls Training	30.00	
11	21/01/2021	2021/11/08	Cashbook	Internal Audit Training	30.00	
12	03/03/2021	2021/12/14	Cashbook	Training - for CEC	39.00	
12	23/03/2021	2021/12/33	Cashbook	Web Accessibility Training	15.00	
12	25/03/2021	2021/12/39	Cashbook	Year End Accounts Training	30.00	
12	31/03/2021	28	Journal	web event re clerk	38.93	

Account **Staff Training**

Account Totals

615.68**0.00**Centre **Staff Expenditure**

Net Balance Month 12

615.68

A/c Code 4061 Councillor Training

Annual Budget

900

Centre 150 Administration

Committed

0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
3	30/06/2020	2021/03/13	Cashbook	Webinar - Meetings - Cllr 04	15.00	
4	29/07/2020	2021/04/09	Cashbook	Webinar - Chairmshp - Cllr 4	48.00	
5	11/08/2020	2021/05/05	Cashbook	Webinar - Spread Ws - Cllr 04	48.00	
5	11/08/2020	2021/05/07	Cashbook	Webinar- Planning - Cllr 4, 21	45.00	
8	12/11/2020	2021/08/08	Cashbook	Budgeting Training Cllr 18	30.00	
8	12/11/2020	2021/08/17	Cashbook	Budgeting Training Cllr 20	30.00	
9	18/12/2020	2021/09/15	Cashbook	Allotments Training	15.00	
9	18/12/2020	2021/09/17	Cashbook	Planning Training	22.50	
10	25/01/2021	2021/10/15	Cashbook	Climate Emergency Training	15.00	
10	25/01/2021	2021/10/16	Cashbook	Internal Audit Training	30.00	
11	13/01/2021	2021/11/07	Cashbook	Climate Emergency Training	15.00	
12	03/03/2021	2021/12/10	Cashbook	Council Vacancies Training	15.00	
12	03/03/2021	2021/12/18	Cashbook	Planning Enforcmt Training	22.50	
12	23/03/2021	2021/12/32	Cashbook	Grants Training	15.00	
12	25/03/2021	2021/12/40	Cashbook	Year End Accounts Training	30.00	

Account **Councillor Training**

Account Totals

396.00**0.00**Centre **Administration**

Net Balance Month 12

396.00

A/c Code	4200 Chairman's Allowance				Annual Budget	1,000
Centre	150 Administration				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
6	24/09/2020	2021/06/16	Cashbook	Chairman's Charity - Expenses	460.00	
7	22/10/2020	2021/07/18	Cashbook	Donation Chairman's Charity	270.00	
7	22/10/2020	2021/07/25	Cashbook	Donation Chairman's Charity	270.00	
Account Chairman's Allowance					Account Totals	1,000.00
Centre Administration					Net Balance Month 12	1,000.00

A/c Code	4205 APS & Petty Cash				Annual Budget	1,500
Centre	150 Administration				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
1	01/04/2020	2021/01/03	Cashbook	Photocopier Lease	117.99	
1	01/04/2020	2021/01/04	Cashbook	Photocopying	25.00	
1	06/04/2020	2021/01/08	Cashbook	Stationery	30.94	
3	30/04/2020	2021/02/08	Cashbook	Photocopying	25.00	
3	31/05/2020	2021/02/07	Cashbook	Photocopying	25.00	
3	03/06/2020	2021/03/04	Cashbook	Stationery, ink, stamps etc	216.71	
3	30/06/2020	2021/03/03	Cashbook	Photocopier Lease	117.99	
4	21/07/2020	2021/04/02	Cashbook	Photocopying	69.47	
4	29/07/2020	2021/04/13	Cashbook	Photocopying	42.11	
6	17/09/2020	2021/06/12	Cashbook	Photocopying	31.65	
7	01/10/2020	2021/07/05	Cashbook	Reimbursement Flowers Cllr 11	35.00	
7	01/10/2020	2021/07/07	Cashbook	Photopier Lease	117.99	
7	22/10/2020	2021/07/19	Cashbook	Reimbursement Flowers Cllr B	27.16	
7	22/10/2020	2021/07/22	Cashbook	Photocopying	39.24	
7	22/10/2020	2021/07/24	Cashbook	Stamps	113.50	
8	12/11/2020	2021/08/04	Cashbook	Ink carts, envs, paper	72.01	
8	12/11/2020	2021/08/09	Cashbook	Photocopying	54.11	
9	30/11/2020	2021/09/13	Cashbook	Photocopying	51.37	
9	18/12/2020	2021/09/20	Cashbook	Printer inks, stamps, statnry	196.28	
10	04/01/2021	2021/10/00	Cashbook	Reimbursement for stationery		74.69
10	07/01/2021	2021/10/04	Cashbook	Photocopier Lease	117.99	
10	25/01/2021	2021/10/17	Cashbook	Photocopying	40.93	
10	25/01/2021	2021/10/18	Cashbook	Inks, stamps, stationery	196.28	
12	17/02/2021	2021/12/31	Cashbook	Stationery, Inks, Stamps	245.54	
12	03/03/2021	2021/12/04	Cashbook	Photocopying	25.01	
12	03/03/2021	2021/12/17	Cashbook	Photocopying	25.00	
12	31/03/2021	25	Journal	credit owed by Viking		196.28
12	31/03/2021	28	Journal	copier charges march	41.77	

A/c Code	4205 APS & Petty Cash				Annual Budget	1,200
Centre	150 Administration				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
		Account	APS & Petty Cash		Account Totals	2,101.04
		Centre	Administration		Net Balance Month 12	1,830.07

A/c Code	4210 Audit				Annual Budget	1,200
Centre	150 Administration				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
4	29/07/2020	2021/04/10	Cashbook	Internal Audit Plus Travel	373.31	
8	12/11/2020	2021/08/14	Cashbook	External Audit AGAR	600.00	
		Account	Audit		Account Totals	973.31
		Centre	Administration		Net Balance Month 12	973.31

A/c Code	4215 Bank Charges				Annual Budget	50
Centre	150 Administration				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
2	16/04/2020	2021/01/19	Cashbook	Bank Charge	25.00	
2	15/05/2020	2021/02/17	Cashbook	Bank charge	25.00	
3	12/06/2020	2021/03/27	Cashbook	Bank Charge	25.00	
4	14/07/2020	2021/04/19	Cashbook	Bank Charge	25.00	
5	14/08/2020	2021/05/22	Cashbook	Bank charge	25.00	
6	14/09/2020	2021/06/18	Cashbook	Handelsbanken	25.00	
7	14/10/2020	2021/07/29	Cashbook	Bank Charges	25.00	
8	13/11/2020	2021/08/30	Cashbook	Bank Charges	25.00	
9	14/12/2020	2021/09/31	Cashbook	Bank Charges	25.00	
10	15/01/2021	2021/10/26	Cashbook	Bank Charges	25.00	
11	12/02/2021	2021/11/18	Cashbook	Bank Charges	25.00	
12	12/03/2021	2021/12/54	Cashbook	Bank Charges	25.00	
		Account	Bank Charges		Account Totals	300.00
		Centre	Administration		Net Balance Month 12	300.00

A/c Code	4230 Repairs & Maintenance				Annual Budget	1,000
Centre	150 Administration				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
8	12/11/2020	2021/08/15	Cashbook	Laptop Troubleshooting	40.00	
12	03/03/2021	2021/12/07	Cashbook	Set up laptops x 2	150.00	

A/c Code 4230 Repairs & Maintenance

Centre 150 Administration

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
12	03/03/2021	2021/12/19	Cashbook	Set up email and scanner	40.00		
Account Repairs & Maintenance					Account Totals	230.00	0.00
Centre Administration					Net Balance Month 12	230.00	

A/c Code 4235 Insurance

Annual Budget 2,250

Centre 150 Administration

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
1	01/04/2020	3	Journal	Zurich Insurance HVPC	1,728.56		
8	06/11/2020	2021/08/01	Cashbook	Repayment of grant - insurance		1,569.78	
12	23/03/2021	2021/12/37	Cashbook	Insurance HVPC	1,757.95		
12	25/03/2021	2021/12/38	Cashbook	Insurance HCHCT	4,620.91		
12	31/03/2021	26	Journal	annual ins paid in adv HVPC		1,757.95	
12	31/03/2021	26	Journal	annual ins paid in adv HCHCT		4,620.91	
Account Insurance					Account Totals	8,107.42	7,948.64
Centre Administration					Net Balance Month 12	158.78	

A/c Code 4245 Office Equipment

Annual Budget 300

Centre 150 Administration

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
10	04/01/2021	2021/10/02	Cashbook	HP Pavilion Laptop Clerk	415.83		
Account Office Equipment					Account Totals	415.83	0.00
Centre Administration					Net Balance Month 12	415.83	

A/c Code 4250 Office/Room Hire

Annual Budget 10,000

Centre 150 Administration

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
1	01/04/2020	2021/01/19	Cashbook	Rent for Council Offices	10,000.00		
Account Office/Room Hire					Account Totals	10,000.00	0.00
Centre Administration					Net Balance Month 12	10,000.00	

A/c Code		4260 FOIA/EIR requests			Annual Budget	500
Centre		150 Administration			Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
12	31/03/2021	28	Journal	FOIA/EIR re HVLC quarries	100.00	
Account FOIA/EIR requests					Account Totals	100.00
Centre Administration					Net Balance Month 12	100.00

A/c Code		4265 Subscriptions			Annual Budget	3,000
Centre		150 Administration			Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
3	01/04/2020	2021/02/13	Cashbook	YLCA Annual Membership	2,271.00	
3	29/06/2020	2021/03/26	Cashbook	Repay joint mbrship Yorks 1st	30.00	
3	29/06/2020	2021/03/26	Cashbook	Repay joint mbrship Yorks 1st		30.00
4	09/07/2020	2021/03/26	Cashbook	Repay Joint Mmbrship Yorks 1st	30.00	
5	20/08/2020	2021/04/14	Cashbook	Annual Subscription	36.00	
11	01/01/2021	2021/11/06	Cashbook	Full Membership Staff 01	234.00	
12	23/03/2021	2021/12/36	Cashbook	Subscription 2021/22	6.00	
12	29/03/2021	2021/12/49	Cashbook	Full Membership - Staff 02	223.00	
Account Subscriptions					Account Totals	2,830.00
Centre Administration					Net Balance Month 12	2,800.00

A/c Code		4275 Telephone and Broadband			Annual Budget	500
Centre		150 Administration			Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
1	21/04/2020	2021/01/16	Cashbook	Internet and Phone	23.50	
2	21/05/2020	2021/02/05	Cashbook	Internet and Phone	23.50	
3	30/12/1899	2021/03/18	Cashbook	Internet and Phone	24.61	
4	28/07/2020	2021/04/18	Cashbook	Internet and Phone	25.10	
5	28/08/2020	2021/05/21	Cashbook	Internet and telephone	23.69	
6	28/09/2020	2021/06/17	Cashbook	Internet and Phone	24.66	
7	28/10/2020	2021/07/26	Cashbook	Internet and Phone	24.64	
8	30/11/2020	2021/08/29	Cashbook	Internet and Phone	23.50	
9	30/12/2020	2021/09/30	Cashbook	Internet and Phone	23.91	
10	29/01/2021	2021/10/25	Cashbook	Internet and Phone	23.50	
12	21/02/2021	2021/12/01	Cashbook	Internet and Phone	23.58	
12	21/03/2021	2021/12/44	Cashbook	Internet and Phone	23.86	
Account Telephone and Broadband					Account Totals	288.05
Centre Administration					Net Balance Month 12	288.05

A/c Code	4280	Civic Regalia				Annual Budget	750
Centre	150	Administration				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance	0.00	
12	15/03/2021	2021/12/30	Cashbook	Chairman Jewel		152.64	
					Account Totals	152.64	0.00
					Net Balance Month 12	152.64	

A/c Code	4298	VAT Error 19/20				Annual Budget	0
Centre	150	Administration				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance	0.00	
3	10/06/2020	8	Journal	VAT Error from 19/20 Overclaim		71.47	
12	31/03/2021	29	Journal	coding amendment			71.47
					Account Totals	71.47	71.47
					Net Balance Month 12		0.00

A/c Code	4310	Holmfirth Civic Hall-Projects				Annual Budget	15,000
Centre	200	CASC				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance	0.00	
5	20/08/2020	2021/05/01	Cashbook	Plaques x 2		399.00	
7	01/10/2020	2021/07/10	Cashbook	HCH Lease		750.00	
					Account Totals	1,149.00	0.00
					Net Balance Month 12	1,149.00	

A/c Code	4315	Other Community Assets				Annual Budget	17,000
Centre	200	CASC				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance	0.00	
4	21/07/2020	2021/03/19	Cashbook	Grant: Disabled Toilets		5,000.00	
4	21/07/2020	2021/03/20	Cashbook	Grant: Hall Improvements		5,000.00	
4	21/07/2020	2021/03/24	Cashbook	Grant: Pavilion Pathway		5,000.00	
4	21/07/2020	2021/03/21	Cashbook	Grant: Thongsbridge Riverside		4,994.00	
4	21/07/2020	2021/03/23	Cashbook	Grant: children's play area		2,000.00	
4	29/07/2020	2021/03/22	Cashbook	Grant: Fencing to Boules Court		2,000.00	
4	29/07/2020	2021/04/07	Cashbook	Fees re Garside Buildings Let		570.00	
4	29/07/2020	2021/04/07	Cashbook	Correction			570.00
4	29/07/2020	2021/04/07	Cashbook	Fees re Garside Buildings Let		475.00	
4	29/07/2020	13	Journal	Fees re Garside Building Let			475.00

A/c Code 4315 Other Community Assets

Centre 200 CASC

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
8	12/11/2020	2021/08/02	Cashbook	Asset Register Map	400.00		
Account Other Community Assets					Account Totals	25,439.00	1,045.00
Centre CASC					Net Balance Month 12	24,394.00	

A/c Code 4320 Public Toilet - Day to Day

Annual Budget 16,000

Centre 200 CASC

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
1	19/03/2020	2021/01/15	Cashbook	Service Nappy Unit 1/4	52.00	
3	21/05/2020	2021/03/11	Cashbook	Electricity - toilets - FEB	65.47	
3	31/05/2020	2021/03/06	Cashbook	Maintenance - toilets	977.77	
3	05/06/2020	2021/03/12	Cashbook	Electricity - toilets FEB-APR	119.57	
3	30/06/2020	2021/03/05	Cashbook	Expenses - toilets	65.92	
3	09/07/2020	11	Journal	Service Nappy Unit 2/4		41.60
4	09/07/2020	2021/03/15	Cashbook	Service Nappy Unit 2/4	208.00	
4	09/07/2020	12	Journal	Service Nappy Unit 2/4	41.60	
4	23/07/2020	2021/04/08	Cashbook	Toilets - Water and Sewerage	91.15	
4	29/07/2020	2021/04/11	Cashbook	Service Nappy Unit	52.00	
4	29/07/2020	2021/04/15	Cashbook	Expenses - Holmfirth Toilets	61.19	
4	29/07/2020	2021/04/16	Cashbook	Maintenance - Toilets	66.37	
4	29/07/2020	2021/04/16	Cashbook	Mileage - Toilets	7.20	
5	05/08/2020	2021/04/01	Cashbook	Reimbursement sanitiser	185.00	
5	11/08/2020	2021/05/15	Cashbook	Electricity - toilets - MAYJUL	114.64	
5	20/08/2020	2021/05/13	Cashbook	Maintenance - Benches/Shelters	1,618.70	
5	20/08/2020	2021/05/14	Cashbook	Expenses - Toilets	93.11	
7	01/10/2020	2021/07/01	Cashbook	Expenses - Toilets	210.49	
7	01/10/2020	2021/07/02	Cashbook	Maintenance - Toilets	1,116.00	
7	16/10/2020	2021/07/17	Cashbook	Toilets - Water and Sewerage	151.80	
7	22/10/2020	2021/07/21	Cashbook	Service Nappy Unit	52.00	
7	30/10/2020	2021/07/27	Cashbook	Expenses - toilets	67.75	
7	30/10/2020	2021/07/28	Cashbook	Maintenance - toilets	1,116.87	
8	12/11/2020	2021/08/16	Cashbook	Electricity - Holmfirth toilet	190.62	
9	13/10/2020	2021/09/01	Cashbook	Expenses - Toilets	169.47	
9	31/10/2020	2021/09/02	Cashbook	Maintenance - Toilets	1,152.87	
9	30/11/2020	2021/09/10	Cashbook	Maintenance - Toilets	1,116.87	
9	11/12/2020	2021/09/24	Cashbook	Electricity - Holmfirth Toilet	169.22	
9	17/12/2020	2021/09/09	Cashbook	Expenses - Toilets	72.56	
10	21/01/2021	2021/10/11	Cashbook	Toilets - Water and Sewerage	223.87	
10	25/01/2021	2021/10/13	Cashbook	Service Sanitary Disposal Unit	208.00	
10	25/01/2021	2021/10/14	Cashbook	Service Nappy Unit	52.00	
10	25/01/2021	2021/10/21	Cashbook	Expenses - toilets	199.79	
10	25/01/2021	2021/10/22	Cashbook	Maintenance - toilets	1,152.55	

A/c Code 4320 Public Toilet - Day to Day

Centre 200 CASC

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
11	31/01/2021	2021/11/17	Cashbook	Maintenance - toilets	1,116.00		
11	16/02/2021	2021/11/13	Cashbook	Electricity Holmfirth Toilets	288.91		
11	26/02/2021	2021/11/16	Cashbook	Expenses - Toilets	127.94		
12	28/02/2021	2021/12/43	Cashbook	Maintenance - toilets	1,008.00		
12	03/03/2021	2021/12/08	Cashbook	Electricity Holmfirth toilets	245.71		
12	23/03/2021	2021/12/35	Cashbook	Electricity Holmfirth Toilets	159.28		
12	25/03/2021	2021/12/42	Cashbook	Expenses - Toilets	39.08		
12	31/03/2021	28	Journal	toilet service march	52.00		
12	31/03/2021	28	Journal	contractor expenses march	90.14		
12	31/03/2021	28	Journal	contractor employment march	1,175.00		
Account Public Toilet - Day to Day					Account Totals	15,544.48	41.60
Centre CASC					Net Balance Month 12	15,502.88	

A/c Code 4325 Public Toilet - Lettable Space

Annual Budget 3,000

Centre 200 CASC

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
4	29/07/2020	13	Journal	Fees re Garside Building Let	475.00		
5	20/08/2020	2021/05/01	Cashbook	Plaques x 2	399.00		
8	12/11/2020	2021/08/03	Cashbook	HVPC Garside Lease	751.00		
12	03/03/2021	2021/12/06	Cashbook	Glass door for Garside buildig	630.00		
12	03/03/2021	2021/12/09	Cashbook	Flooring for Gartside building	1,095.00		
Account Public Toilet - Lettable Space					Account Totals	3,350.00	0.00
Centre CASC					Net Balance Month 12	3,350.00	

A/c Code 4400 Electronic Support

Annual Budget 500

Centre 250 Finance & Management

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
3	06/05/2020	2021/02/10	Cashbook	Hosted email accounts	270.00	
3	31/05/2020	2021/02/14	Cashbook	Repay for Zoom subscription	11.99	
3	09/07/2020	11	Journal	Zoom Subs		2.40
4	09/07/2020	2021/03/16	Cashbook	Staff 01 - reimburse antivirus	49.99	
4	09/07/2020	2021/03/17	Cashbook	Reimburse: Zoom Subs	11.99	
4	09/07/2020	12	Journal	Zoom Subs	2.40	
4	29/07/2020	2021/04/12	Cashbook	Omega Accounts Setup, Training	1,731.00	
5	11/08/2020	2021/05/03	Cashbook	Reimbursement Dropbox	95.88	
5	11/08/2020	2021/05/04	Cashbook	Reimbursement Zoom	11.99	
5	11/08/2020	2021/05/12	Cashbook	Hosted email account	18.00	
6	17/09/2020	2021/06/15	Cashbook	Repay for Zoom subscription	11.99	

A/c Code 4400 Electronic Support

Centre 250 Finance & Management

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
7	22/10/2020	2021/07/20	Cashbook	Repay for Zoom subscription	11.99	
8	12/11/2020	2021/08/07	Cashbook	Making Tax Digital	59.00	
8	12/11/2020	2021/08/18	Cashbook	Repay for Zoom subscription	11.99	
9	18/12/2020	2021/09/21	Cashbook	Repay for Zoom Subscription	11.99	
10	25/01/2021	2021/10/12	Cashbook	Repay for Zoom Subscription	11.99	
12	03/03/2021	2021/12/02	Cashbook	Repay for Zoom subscription	11.99	
12	03/03/2021	2021/12/16	Cashbook	Repay Microsoft 365	79.99	
12	25/03/2021	2021/12/41	Cashbook	Repay for Zoom subscription	11.99	
12	30/03/2021	2021/12/50	Cashbook	Repay Zoom subscription	11.99	

Account	Electronic Support	Account Totals	2,438.15	2.40
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Centre	Finance & Management	Net Balance Month 12	2,435.75	
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A/c Code 4405 Grants

Annual Budget 10,000

Centre 250 Finance & Management

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
				Opening Balance	0.00	
1	29/04/2020	2021/01/20	Cashbook	Annual Donation	20.00	
5	18/08/2020	2021/05/08	Cashbook	Normal wreaths x 8	136.00	
8	16/11/2020	2021/08/26	Cashbook	Grant Children's Book Festival	1,000.00	
8	16/11/2020	2021/08/27	Cashbook	Grant towards sight screen	200.00	
9	18/12/2020	2021/09/25	Cashbook	Grant: towards band room	2,000.00	
9	18/12/2020	2021/09/28	Cashbook	Grant: RAoK	1,000.00	
9	18/12/2020	2021/09/29	Cashbook	Grant: Art in the Woods	1,000.00	
10	04/01/2021	2021/10/01	Cashbook	Grant for safety screens	207.00	

Account	Grants	Account Totals	5,563.00	0.00
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Centre	Finance & Management	Net Balance Month 12	5,563.00	
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A/c Code 4505 Neighbourhood Plan

Annual Budget 5,000

Centre 300 Planning

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
				Opening Balance	0.00	
3	06/05/2020	2021/02/09	Cashbook	Further work on NDP	1,470.00	

Account	Neighbourhood Plan	Account Totals	1,470.00	0.00
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Centre	Planning	Net Balance Month 12	1,470.00	
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A/c Code		4610 Publications			Annual Budget	6,000
Centre		350 Publications & Communication			Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
1	15/04/2020	2021/01/07	Cashbook	Holme Valley Review April 2020	250.00	
3	29/05/2020	2021/02/06	Cashbook	Holme Valley Review - May 2020	250.00	
5	11/08/2020	2021/05/06	Cashbook	Holme Valley Review - JUN	250.00	
6	17/09/2020	2021/06/09	Cashbook	HV Review - Annual Report	1,200.00	
6	17/09/2020	2021/06/10	Cashbook	Holme Valley Review - AUG 2020	250.00	
6	17/09/2020	2021/06/11	Cashbook	Holme Valley Review -SEP 2020	250.00	
9	18/12/2020	2021/09/18	Cashbook	Holme Valley Review - DEC 20	250.00	
9	18/12/2020	2021/09/19	Cashbook	Holme Valley Review - OCT 20	250.00	
11	18/01/2021	2021/11/03	Cashbook	Hi-Vis Vests	238.00	
12	03/03/2021	2021/12/03	Cashbook	Repay for Listed Buildg applic	13.99	
12	11/03/2021	2021/12/21	Cashbook	Notice Board	464.08	
12	11/03/2021	2021/12/23	Cashbook	Pavement Sign	74.00	
12	23/03/2021	2021/12/34	Cashbook	Holme Valley Review - FEB 2021	250.00	
12	30/03/2021	2021/12/53	Cashbook	Sign for Toilets	22.00	
Account Publications					Account Totals	4,012.07
Centre Publications & Communication					Net Balance Month 12	4,012.07

A/c Code		4625 Website & Media			Annual Budget	1,000
Centre		350 Publications & Communication			Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
6	17/09/2020	2021/06/13	Cashbook	Website & Email Hosting / SLL	423.00	
6	17/09/2020	2021/06/14	Cashbook	Website Domain	76.00	
8	13/11/2020	2021/08/19	Cashbook	Data Protection Renewal	35.00	
Account Website & Media					Account Totals	534.00
Centre Publications & Communication					Net Balance Month 12	534.00

A/c Code		4630 Special Projects			Annual Budget	1,000
Centre		350 Publications & Communication			Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
Opening Balance					0.00	
12	15/03/2021	2021/12/47	Cashbook	Reimbursement	15.82	
12	29/03/2021	2021/12/45	Cashbook	Reimbursement	166.66	
12	29/03/2021	2021/12/46	Cashbook	Reimbursement	108.32	
12	29/03/2021	2021/12/48	Cashbook	Reimbursement	67.11	
Account Special Projects					Account Totals	357.91
Centre Publications & Communication					Net Balance Month 12	357.91

A/c Code	4700	CCTV				Annual Budget	5,000
Centre	400	Service Provision				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance	0.00	
12	03/03/2021	2021/12/11	Cashbook	Grant - towards CCTV		5,000.00	
		Account	CCTV		Account Totals	5,000.00	0.00
		Centre	Service Provision		Net Balance Month 12	5,000.00	

A/c Code	4705	Christmas Provision				Annual Budget	5,500
Centre	400	Service Provision				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance	0.00	
7	01/10/2020	2021/07/09	Cashbook	Grant Xmas Lights		1,000.00	
9	15/12/2020	2021/09/22	Cashbook	Reimbursement - Cards		28.33	
9	16/12/2020	2021/09/23	Cashbook	Xmas Tree - Hinchliffe Mill		62.50	
9	18/12/2020	2021/09/27	Cashbook	Grant: Christmas Tree		100.00	
11	26/01/2021	2021/11/14	Cashbook	Christmas Trees		2,873.32	
12	03/03/2021	2021/12/05	Cashbook	Supply Christmas Trees		250.00	
		Account	Christmas Provision		Account Totals	4,314.15	0.00
		Centre	Service Provision		Net Balance Month 12	4,314.15	

A/c Code	4710	New Mill - Churchyard				Annual Budget	400
Centre	400	Service Provision				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance	0.00	
7	01/10/2020	2021/07/02	Cashbook	Maintenance - Churchyard		345.55	
7	30/10/2020	2021/07/28	Cashbook	Maintenance - Churchyard		345.55	
		Account	New Mill - Churchyard		Account Totals	691.10	0.00
		Centre	Service Provision		Net Balance Month 12	691.10	

A/c Code	4720	Dog Waste				Annual Budget	750
Centre	400	Service Provision				Committed	0
Month	Date	Reference	Source	Transaction Detail		Debit	Credit
					Opening Balance	0.00	
8	12/11/2020	2021/08/06	Cashbook	Poo Bag Dispensers		611.50	
9	17/12/2020	2021/09/09	Cashbook	Expenses - Dog Waste		17.98	
11	14/01/2021	2021/11/04	Cashbook	Poo Bags		446.00	

A/c Code	4720 Dog Waste				Annual Budget	2,000
Centre	400 Service Provision				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
		Account	Dog Waste		Account Totals	1,075.48
		Centre	Service Provision		Net Balance Month 12	1,075.48

A/c Code	4725 Patient Transport Scheme				Annual Budget	2,000
Centre	400 Service Provision				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
7	01/10/2020	2021/07/06	Cashbook	Grant	2,000.00	
		Account	Patient Transport Scheme		Account Totals	2,000.00
		Centre	Service Provision		Net Balance Month 12	2,000.00

A/c Code	4730 Minibus				Annual Budget	24,000
Centre	400 Service Provision				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
9	18/12/2020	2021/09/11	Cashbook	Bus Service for SEP 2020	2,416.28	
10	25/01/2021	2021/10/19	Cashbook	Bus Service for OCT 2020	2,416.28	
10	25/01/2021	2021/10/20	Cashbook	Bus Service for NOV 2020	2,416.28	
12	03/03/2021	2021/12/12	Cashbook	Bus service for DEC 2020	2,416.28	
12	03/03/2021	2021/12/13	Cashbook	Bus service for JAN 2021	2,416.28	
12	30/03/2021	2021/12/51	Cashbook	Bus Service for FEB 21	2,416.28	
12	30/03/2021	2021/12/52	Cashbook	Bus service for MAR 2021	2,416.28	
		Account	Minibus		Account Totals	16,913.96
		Centre	Service Provision		Net Balance Month 12	16,913.96

A/c Code	4735 Phone Boxes				Annual Budget	300
Centre	400 Service Provision				Committed	0
Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
4	29/07/2020	2021/04/15	Cashbook	Expenses - Phone Boxes	33.33	
7	01/10/2020	2021/07/01	Cashbook	Expenses - Phone Boxes	29.50	
7	01/10/2020	2021/07/02	Cashbook	Maintenance - Phone Boxes	31.30	
9	31/10/2020	2021/09/02	Cashbook	Maintenance - Phone Boxes	40.02	
9	30/11/2020	2021/09/10	Cashbook	Maintenance	32.65	
10	25/01/2021	2021/10/22	Cashbook	Maintenance - phone boxes	50.55	
12	25/03/2021	2021/12/42	Cashbook	Expenses - Phone Boxes	29.50	
12	31/03/2021	28	Journal	contractor employment march	42.10	

A/c Code 4735 Phone Boxes

Centre 400 Service Provision

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Account Phone Boxes					Account Totals	288.95	0.00
Centre Service Provision					Net Balance Month 12	288.95	

A/c Code 4740 Seats & Shelters-Maintenance

Annual Budget

12,000

Centre 400 Service Provision

Committed

0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
3	31/05/2020	2021/03/06	Cashbook	Maintenance - benches	47.85		
3	30/06/2020	2021/03/05	Cashbook	Expenses - benches	7.00		
4	29/07/2020	2021/04/16	Cashbook	Maintenance - Benches/Shelters	1,467.62		
4	29/07/2020	2021/04/16	Cashbook	Mileage - Benches/Shelters	75.60		
5	20/08/2020	2021/05/13	Cashbook	Maintenance - Benches/Shelters	1,225.02		
5	20/08/2020	2021/05/14	Cashbook	Expenses - Benches	110.06		
7	01/10/2020	2021/07/01	Cashbook	Expenses - Benches	65.00		
7	01/10/2020	2021/07/02	Cashbook	Maintenance - Benches	1,069.25		
7	30/10/2020	2021/07/27	Cashbook	Expenses - seats and shelters	16.00		
7	30/10/2020	2021/07/28	Cashbook	Maintenance - benches shelters	1,247.33		
9	31/10/2020	2021/09/02	Cashbook	Maintenance - Benches/Shelters	860.67		
9	30/11/2020	2021/09/10	Cashbook	Maintenance - Seats & Shelters	625.30		
10	25/01/2021	2021/10/21	Cashbook	Expenses - benches shelters	60.17		
10	25/01/2021	2021/10/22	Cashbook	Maintenance - benches shelters	372.55		
11	31/01/2021	2021/11/17	Cashbook	Maintenance - benches shelters	362.47		
12	28/02/2021	2021/12/43	Cashbook	Maintenance - benches shelters	386.40		
12	31/03/2021	28	Journal	contractor employment march	606.40		
Account Seats & Shelters-Maintenance					Account Totals	8,604.69	0.00
Centre Service Provision					Net Balance Month 12	8,604.69	

A/c Code 4755 Youth Facilities

Annual Budget

5,000

Centre 400 Service Provision

Committed

0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
Opening Balance					0.00		
7	01/10/2020	2021/07/08	Cashbook	Grant Youth Club	1,000.00		
9	18/12/2020	2021/09/26	Cashbook	Grant: towards Youth Worker	4,000.00		
Account Youth Facilities					Account Totals	5,000.00	0.00
Centre Service Provision					Net Balance Month 12	5,000.00	

A/c Code	4805	Community Mobilisation				Annual Budget	17,500	
Centre	450	Climate Emergency				Committed	0	
Month	Date	Reference	Source	Transaction Detail		Debit	Credit	
Opening Balance						0.00		
5	11/08/2020	2021/05/11	Cashbook	Reimbursement Street Stall		30.00		
5	20/08/2020	2021/04/17	Cashbook	Bottle Filling Station		1,923.50		
5	20/08/2020	2021/05/09	Cashbook	Vinyl Bottle Decal		129.00		
6	15/09/2020	2020/06/01	Cashbook	iPad and data contract		37.30		
7	01/10/2020	2021/07/04	Cashbook	Reimbursement iPad Case		19.92		
7	13/10/2020	2021/07/11	Cashbook	iPad and data contract		37.30		
8	12/11/2020	2021/08/05	Cashbook	Vinyl bottle decal		129.00		
8	12/11/2020	2021/08/10	Cashbook	Reimbursement - Expenses		86.93		
8	12/11/2020	2021/08/11	Cashbook	GoDaddy Webhosting		14.99		
8	12/11/2020	2021/08/12	Cashbook	Water Fountain Facts Sign		330.00		
8	12/11/2020	2021/08/13	Cashbook	Water Fountain Decal Artwork		55.00		
8	13/11/2020	2021/08/20	Cashbook	iPad and data contract		37.30		
9	31/10/2020	2021/09/02	Cashbook	Maintenance - Climate Emergency		125.37		
9	27/11/2020	2021/09/03	Cashbook	iPad and data contract		37.30		
9	03/12/2020	2021/09/14	Cashbook	Reimbursements		85.28		
9	17/12/2020	2021/09/09	Cashbook	Expenses - Climate Emergency		37.51		
9	18/12/2020	2021/09/12	Cashbook	A2 Dibond Sign		49.50		
10	04/01/2021	2021/10/03	Cashbook	HP Pavilion Laptop CE Coordinr		415.83		
10	12/01/2021	2021/10/05	Cashbook	iPad and data contract		37.30		
11	22/01/2021	2021/11/05	Cashbook	Video Production		800.00		
11	27/01/2021	2021/11/01	Cashbook	iPad and Data iPhone upfront		57.30		
12	03/03/2021	2021/12/15	Cashbook	Reimbursements		27.97		
12	11/03/2021	2021/12/20	Cashbook	Reimbursements		230.88		
12	15/03/2021	2021/12/24	Cashbook	iPad and iPhone		91.01		
Account Community Mobilisation						Account Totals	4,825.49	0.00
Centre Climate Emergency						Net Balance Month 12	4,825.49	

A/c Code	4810	Energy Strategy				Annual Budget	14,000	
Centre	450	Climate Emergency				Committed	0	
Month	Date	Reference	Source	Transaction Detail		Debit	Credit	
Opening Balance						0.00		
10	25/01/2021	2021/10/24	Cashbook	Grant - Energy Audit		2,500.00		
12	31/03/2021	28	Journal	Brochure design costs		1,600.00		
Account Energy Strategy						Account Totals	4,100.00	0.00
Centre Climate Emergency						Net Balance Month 12	4,100.00	

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	1,000
					Committed	0
					Opening Balance	0.00
10	25/01/2021	2021/10/23	Cashbook	Grant Land Use Mapping	5,000.00	
Account Environment Strategy					Account Totals	5,000.00
Centre Climate Emergency					Net Balance Month 12	5,000.00

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	0
					Committed	0
					Opening Balance	0.00
1	20/04/2020	2021/01/14	Cashbook	Grant: COVID19 Relief	4,000.00	
4	21/07/2020	2021/03/25	Cashbook	Grant: Civic Hall Deep Clean	1,000.00	
Account HCHCT Relief Costs					Account Totals	5,000.00
Centre COVID Response					Net Balance Month 12	5,000.00

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	0
					Committed	0
					Opening Balance	0.00
1	20/04/2020	2021/01/13	Cashbook	Grant: Full Life Ch Food Bank	6,300.00	
Account Grant to Food Bank					Account Totals	6,300.00
Centre COVID Response					Net Balance Month 12	6,300.00

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	0
					Committed	0
					Opening Balance	0.00
2	30/12/1899	2021/02/16	Cashbook	Grant: Covid 19 Relief	2,000.00	
8	27/11/2020	2021/08/28	Cashbook	Repayment of grant re COVID		2,000.00
Account Grant to HVCMA - EXPENSES					Account Totals	2,000.00
Centre COVID Response					Net Balance Month 12	0.00

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
					Annual Budget	0
					Committed	0
					Opening Balance	0.00

A/c Code 5015 Grant to HVCMA - SUPPLIES

Centre 600 COVID Response

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
1	07/04/2020	2021/01/05	Cashbook	Grant: hand sanitiser HVCMA	200.00		
Account Grant to HVCMA - SUPPLIES					Account Totals	200.00	0.00
Centre COVID Response					Net Balance Month 12	200.00	

A/c Code 5500 Transfer to/from EMR

Annual Budget 0

Centre (none)

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
					Opening Balance	0.00	
9	14/12/2020	18	Journal	Sub-Contractor hours as reqd	5,000.00		
9	14/12/2020	19	Journal	Add to Elections EMR	9,789.00		
9	14/12/2020	21	Journal	Add to Defibrillator EMR	1,500.00		
9	14/12/2020	23	Journal	Add to Honley Library EMR	15,000.00		
9	14/12/2020	24	Journal	Create Holmfirth Tech EMR	10,000.00		
9	31/03/2021	22	Journal	Create CCTV EMR	5,000.00		
12	31/03/2021	20	Journal	Create Legal Advice EMR	5,000.00		
Account Transfer to/from EMR					Account Totals	51,289.00	0.00
Centre					Net Balance Month 12	51,289.00	

A/c Code 6000 Transfer from EMR

Annual Budget 0

Centre 200 CASC

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit	
					Opening Balance	0.00	
4	21/07/2020	7	Journal	EMR Spend Grants		9,000.00	
4	29/07/2020	2021/04/07	Cashbook	Fees re Garside Buildings Let		570.00	
4	29/07/2020	13	Journal	Correct Simon Blyth (VAT)	570.00		
5	05/08/2020	2021/04/01	Cashbook	Reimbursement sanitiser		185.00	
Account Transfer from EMR					Account Totals	570.00	9,755.00
Centre CASC					Net Balance Month 12		9,185.00

A/c Code 6000 Transfer from EMR

Annual Budget 0

Centre 600 COVID Response

Committed 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
					Opening Balance	0.00
1	07/04/2020	2021/01/05	Cashbook	Grant: hand sanitiser HVCMA		200.00
1	20/04/2020	2021/01/14	Cashbook	Grant: COVID19 Relief		4,000.00
1	20/04/2020	2021/01/13	Cashbook	Grant: Full Life Ch Food Bank		6,300.00
4	21/07/2020	2021/03/25	Cashbook	Grant: Civic Hall Deep Clean		1,000.00

A/c Code 6000 Transfer from EMR

Centre 600 COVID Response

<u>Month</u>	<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
		Account	Transfer from EMR			
				Account Totals	0.00	11,500.00
		Centre	COVID Response			
				Net Balance Month 12		11,500.00

Holme Valley Parish Council

Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2021

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

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	0.00	347,101.05
100	Debtors	0.00	5,484.16
105	VAT Control A/c	0.00	1,816.26
110	Prepayments	0.00	6,378.86
	Less Total Debtors	0.00	13,679.28
510	Accruals	0.00	3,746.34
520	Receipts In Advance	0.00	200.00
	Plus Total Creditors	0.00	3,946.34
	Equals Total Cash and Bank Accounts	0.00	337,368.11
200	HSBC Current A/C	0.00	121,730.02
205	Money Manager - HSBC	0.00	55,679.13
215	Current Account-Handelsbanken	0.00	84,958.96
220	CCLA Deposit Fund	0.00	75,000.00
	Total Cash and Bank Accounts	0.00	337,368.11

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>
100	Debtors			5,484.16	
105	VAT Control A/c			1,816.26	
110	Prepayments			6,378.86	
200	HSBC Current A/C			121,730.02	
205	Money Manager - HSBC			55,679.13	
215	Current Account-Handelsbanken			84,958.96	
220	CCLA Deposit Fund			75,000.00	
310	General Reserves				139,927.06
320	EMR Sub-Contractor Services				5,000.00
321	EMR Legal Advice Contingency				5,000.00
322	EMR CCTV				5,000.00
323	EMR Com Asset-Others in Valley				9,723.00
325	EMR Election Fund				19,789.00
326	EMR Defibrillator Special Resr				2,000.00
327	EMR Covid Response - HCHCT				10,000.00
328	EMR Covid Response - HVCMA				13,315.00
329	EMR Holmfirth Civic Hall (capi				30,000.00
330	EMR Office/Meeting Room				15,000.00
331	EMR Holmfirth Toilets				5,000.00
332	EMR Honley Library				30,000.00
333	EMR Holmfirth Tech				10,000.00
510	Accruals				3,746.34
520	Receipts In Advance				200.00
1076	Precept	100	Income		275,871.00
1078	Special Expenses Grant	100	Income		3,248.00
1090	Bank Interest	100	Income		199.70
1092	Toilets Donations	100	Income		2,074.90
1095	Other income	100	Income		868.13
1200	Allotment Rents	100	Income		240.00
1250	Garside Building	100	Income		742.25
1260	Memorial Bench Donations	100	Income		50.00
1300	Garage plot income	100	Income		700.00
4000	Salaries	110	Staff Expenditure	50,486.38	
4000	Salaries	450	Climate Emergency	8,213.82	
4060	Staff Training	110	Staff Expenditure	615.68	
4061	Councillor Training	150	Administration	396.00	
4200	Chairman's Allowance	150	Administration	1,000.00	
4205	APS & Petty Cash	150	Administration	1,830.07	
4210	Audit	150	Administration	973.31	
4215	Bank Charges	150	Administration	300.00	
4230	Repairs & Maintenance	150	Administration	230.00	
4235	Insurance	150	Administration	158.78	

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>
4245	Office Equipment	150	Administration	415.83	
4250	Office/Room Hire	150	Administration	10,000.00	
4260	FOIA/EIR requests	150	Administration	100.00	
4265	Subscriptions	150	Administration	2,800.00	
4275	Telephone and Broadband	150	Administration	288.05	
4280	Civic Regalia	150	Administration	152.64	
4310	Holmfirth Civic Hall-Projects	200	CASC	1,149.00	
4315	Other Community Assets	200	CASC	24,394.00	
4320	Public Toilet - Day to Day	200	CASC	15,502.88	
4325	Public Toilet - Lettable Space	200	CASC	3,350.00	
4400	Electronic Support	250	Finance & Management	2,435.75	
4405	Grants	250	Finance & Management	5,563.00	
4505	Neighbourhood Plan	300	Planning	1,470.00	
4610	Publications	350	Publications & Communication	4,012.07	
4625	Website & Media	350	Publications & Communication	534.00	
4630	Special Projects	350	Publications & Communication	357.91	
4700	CCTV	400	Service Provision	5,000.00	
4705	Christmas Provision	400	Service Provision	4,314.15	
4710	New Mill - Churchyard	400	Service Provision	691.10	
4720	Dog Waste	400	Service Provision	1,075.48	
4725	Patient Transport Scheme	400	Service Provision	2,000.00	
4730	Minibus	400	Service Provision	16,913.96	
4735	Phone Boxes	400	Service Provision	288.95	
4740	Seats & Shelters-Maintenance	400	Service Provision	8,604.69	
4755	Youth Facilities	400	Service Provision	5,000.00	
4805	Community Mobilisation	450	Climate Emergency	4,825.49	
4810	Energy Strategy	450	Climate Emergency	4,100.00	
4825	Environment Strategy	450	Climate Emergency	5,000.00	
5000	HCHCT Relief Costs	600	COVID Response	5,000.00	
5005	Grant to Food Bank	600	COVID Response	6,300.00	
5015	Grant to HVCMA - SUPPLIES	600	COVID Response	200.00	
5500	Transfer to/from EMR			51,289.00	
6000	Transfer from EMR	200	CASC		9,185.00
6000	Transfer from EMR	600	COVID Response		11,500.00
Trial Balance Totals :				608,379.38	608,379.38
Difference				0.00	

Date: 26/05/2021

Holme Valley Parish Council

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Time: 14:56

VAT Return for Month 10 to 12 (01/01/2021 - 31/03/2021)

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		10		1,075.45	1,075.45	0.00	
Cashbook	1		11		1,574.81	1,574.81	0.00	
Cashbook	1		12		203.65	203.65	0.00	
		OUTPUT		Total Rate: Z	2,853.91	2,853.91	0.00	
Cashbook	1		12		167.24	159.28	7.96	
		INPUT		Total Rate: F	167.24	159.28	7.96	
Cashbook	1		10		2,035.67	1,696.36	339.31	
Cashbook	1		11		4,837.80	4,031.47	806.33	
Cashbook	1		12		3,975.64	3,312.98	662.66	
		INPUT		Total Rate: S	10,849.11	9,040.81	1,808.30	
Cashbook	1		10		19,736.80	19,736.80	0.00	
Cashbook	4		10		25.00	25.00	0.00	
Cashbook	1		11		7,978.03	7,978.03	0.00	
Cashbook	4		11		25.00	25.00	0.00	
Cashbook	1		12		29,487.78	29,487.78	0.00	
Cashbook	4		12		25.00	25.00	0.00	
		INPUT		Total Rate: Z	57,277.61	57,277.61	0.00	
VAT Return Summary:					Total Outputs	2,853.91	2,853.91	0.00
					Total Inputs	68,293.96	66,477.70	1,816.26
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>1,816.26</u>	
Net VAT to reclaim from HMRC						5	<u>1,816.26</u>	
Total value of sales and all other outputs excluding any VAT						6	2,853.00	
Total value of purchases and all other inputs excluding any VAT						7	66,477.00	
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 2021

Date of Visit: 01 June 2021

Date Draft Report Issued: 01 June 2021

Date Final Report Issued: 03 June 2021

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 [March 2020], 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 26th March 2021.

- Book Keeping
- Standing Orders and Financial Regulations
- Payment Controls and Expenditure Testing
- Credit / Debit /Charge Card
- VAT
- Risk Management Arrangements
- GDPR
- Back-up of Electronic Files
- Budgetary Controls and Financial Health
- Income Controls including the precept
- Petty Cash Procedures
- Payroll Controls
- 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 01 June 2021 at the council offices. We covered the following areas at the year-end visit:

- Accounting Statements and supporting documentation
 - Year-End Bank Reconciliation
- 2019/20 inspection rights
- 2019/20 publication of accounts
- Trust Funds (including charitable)

We would like to thank the Deputy Clerk and Responsible Financial Officer Mr Rich McGill for all his help and assistance during the audit.

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

5.1 Findings

5.2 Year End Accounting Statements and Supporting Documentation

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.
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

5.3 The council is in its second financial year where the accounting statements are prepared on an income and expenditure basis due to the turnover of the council exceeding £200k. The accounting statements for this year and supporting documentation were prepared using the RBS Omega Accounting Software and the services of the RBS support team to assist with the year end reports for submission with the AGAR accounting statements.

5.4 The draft print out of the AGAR accounting statements were reviewed. It was noted that there were no prior year comparative figures recorded on the system due to this being the first year the software was used to prepare the year-end accounts.

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

- Debtors – balance of £5,484 – Working paper was enclosed. The detail on the working paper identified a breakdown of £870.93. There was a discrepancy of £4,613.07 which was explained by the RFO as an entry relating to insurance that had not been included in the breakdown. The RFO has been recommended to include the outstanding debtor within the journal detail and to recover payment in line with the Councils Financial Regulations.
- VAT Control Account – balance of £1,816. VAT submission form reviewed. No issues identified.
- Prepayments – balance of £6,379. Working paper was enclosed. No issues identified.
- Accruals – balance of £3,746 – Working paper was enclosed. No issues identified.
- Receipts in Advance – balance of £200. Working Paper enclosed. No issues identified.
- Explanation of significant variances – proforma completed by the RFO and explanations provided and supported by the variance breakdown.

5.6 A review of the bank and cash investment reconciliation at 31 March 2021 was undertaken. The balances of £337,368.11 were verified against the bank statements. There were no issues identified.

5.7 The total of fixed assets recorded 31 March 2021 was £5,271,894. This is an increase of £5,541 of total fixed assets in comparison to the prior year figure in Box 9 of the Annual Return (£5,266,353). The variance includes new assets totalling £7,540.16 and disposals totalling £2,000; see link to asset register - [O. Fixed Asset List 2021-22 with disposals \(holmevalleyparishcouncil.gov.uk\)](https://www.holmevalleyparishcouncil.gov.uk)

5.8 The general reserves were reviewed as part of the year end procedures to confirm the councils actual general fund balance held at 31 March 2021. A total of £347,101 reserves were held. £159,827 were earmarked reserves and the general reserve balance was £187,274. Calculated in accordance with the precept of £275.871, this represents approximately 67.88% of the council's net revenue expenditure (NRE) equivalent to approx.8 months general reserves. 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'.

5.9 The RFO has explained that the general reserves were unexpectedly higher than projected due to the impact of the Covid-19 pandemic. We noted that the councils general reserve policy is out of date and we would recommend that it is updated in line with the latest edition of the practitioner's guide which confirms the recommended levels to be retained for a general reserve.

OBJECTIVE J: RECOMMENDATIONS	
R1:	That the RBS reversing journal is updated to include the sum of £4,613.07 for the outstanding debtor relating to insurance and that the outstanding sum is recovered by the RFO.
R2:	That the section relating to the general reserves contained within the General Reserves Policy is updated to bring it line with the latest guidance published in the Governance and Accountability Practitioners Guide 2021 page 38, link: file (nalc.gov.uk)

5.10 Public Rights Inspection Period for 2019/20 Financial Year

M	The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).
Aim: Obtain assurance that the Council has advertised the dates for the inspection of public rights correctly and view evidence.	
Internal Audit Response	
	Yes

5.11 Due to the Covid-19 national pandemic, legislative changes were made to the statutory audit framework for the submission of the annual accounts and the inspection dates for the exercise of public rights. In accordance with Regulation 12(3) of the Accounts and Audit Regulations 2015, the authority's RFO is responsible for commencing the 30-working day period as soon as possible after the statement of accounts has been approved by the authority and signed and dated by the person presiding at the meeting at which that approval is given. Normally the inspection window would include the first 10 working days in July however due to Covid-19 this had been changed and instead, smaller authorities had to commence the public inspection period on or before 1 September 2020. Audit testing was carried out to confirm that the correct dates had been advertised for the public inspection period.

5.12 We reviewed the public notice for the inspection of public rights that had been prepared by the RFO, accessible via this link: [Evi. Notification of the period for the exercise of public rights \(holmevalleyparishcouncil.gov.uk\)](http://holmevalleyparishcouncil.gov.uk). The inspection notice had been prepared correctly in accordance with the Accounts and Audit Regulations. The dates were advertised from Monday 27 July 2020 to Monday 07 September 2020 (inclusive).

5.13 Publication Requirements for the 2019/20 AGAR

N	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	
	No

5.14 The AGAR was to be approved and published by 31 August 2020 at the latest or could be approved earlier, wherever possible. The previous requirement was 01 July 2020. We have summarised our findings in this area to confirm the publication requirements for the 2019/20 financial year:

Documents Reviewed	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: Evi. Notification of the period for the exercise of public rights (holmevalleyparishcouncil.gov.uk)
<ul style="list-style-type: none"> Section 1 – Annual Governance Statement 2019/20 approved and signed. 	No – The electronic copy uploaded on the website had not been formally approved and signed, see link: AGAR merged.pdf (holmevalleyparishcouncil.gov.uk)
<ul style="list-style-type: none"> Section 2 – Accounting Statements 2019/20 approved and signed. 	No – The electronic copy uploaded on the website had not been formally approved and signed, see link: AGAR merged.pdf (holmevalleyparishcouncil.gov.uk)
<ul style="list-style-type: none"> Notice of conclusion of audit 	Yes – see link: External Audit AGAR WY0042 S3 and Notice of Conclusion.pdf (holmevalleyparishcouncil.gov.uk)
<ul style="list-style-type: none"> Section 3 – External Auditor Report and Certificate 	Yes – see link: External Audit AGAR WY0042 S3 and Notice of 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.

5.15 Due to the non-publication of the signed and approved unaudited AGAR comprising of the annual governance statement (section 1) and annual accounting statements (section 2), we must tick 'No' to the internal control area N on the AGAR internal audit report.

OBJECTIVE N: RECOMMENDATIONS

R3:	That the unaudited AGAR comprising of sections 1 and 2 are approved, signed and uploaded to the parish council website in accordance with the publication requirements.
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5.16 Trust Funds (including charitable)

O 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

5.17 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.*

5.18 The Holme Valley Land Charity (HVLC) is registered with the Charity Commission as a registered charity. An independent examination of the accounts was carried out by the HVLC and a board meeting is scheduled in June to formally approve the accounting statements. We are satisfied that the Council is discharging its responsibilities as a trustee.

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

Holme Valley Parish Council Recommendations – Year End Internal Audit Report 2020/21

1. Appendix A – Recommendations Action Plan

No	Recommendation	Page No	Responsible Officer	Committee	Timescale
1	That the RBS reversing journal is updated to include the sum of £4,613.07 for the outstanding debtor relating to insurance and that the outstanding sum is recovered by the RFO.	4			
2	That the section relating to the general reserves contained within the General Reserves Policy is updated to bring it line with the latest guidance published in the Governance and Accountability Practitioners Guide 2021 page 38, link: file (nalc.gov.uk)	4			
3	That the unaudited AGAR comprising of sections 1 and 2 are approved, signed and uploaded to the parish council website in accordance with the publication requirements.	5			

Holme Valley Parish Council Recommendations – Year End Internal Audit 2020/21 including actions:

No	Recommendation	Responsible Officer	Action
1	That the RBS reversing journal is updated to include the sum of £4,613.07 for the outstanding debtor relating to insurance and that the outstanding sum is recovered by the RFO.	RFO	<ul style="list-style-type: none"> • The RFO spoke to RBS/Rialtas who supply our accounts package. RBS/Rialtas said a reversing journal did not have to be done as the amount was already recorded as a debt albeit from the previous year. • The outstanding sum has already been paid by Holmfirth Civic Hall Community Trust.
2	That the section relating to the general reserves contained within the General Reserves Policy is updated to bring it line with the latest guidance published in the Governance and Accountability Practitioners Guide 2021 page 38, link: file (nalc.gov.uk)	RFO	<ul style="list-style-type: none"> • The RFO/Deputy Clerk has updated the HVPC General Reserves Policy to reflect this for consideration by the Committee for approval to full Council. See attached.
3	That the unaudited AGAR comprising of sections 1 and 2 are approved, signed and uploaded to the parish council website in accordance with the publication requirements.	RFO	<ul style="list-style-type: none"> • This will be completed after approval by full Council in the meeting June 2021.

HOLME VALLEY PARISH COUNCIL



RESERVES POLICY

1. Introduction

- 1.1 Holme Valley Parish Council is required, under statute, to maintain adequate financial reserves in order to meet the needs of the Council. Sections 32 and 43 of the Local Government Finance Act 1992 require that precepting authorities in England have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement. It is important, however, given that its funds are generated from taxation/public levies, that such reserves are not excessive.¹ However, there is no specified minimum level of reserves that an authority should hold and it is the responsibility of the Responsible Financial Officer to advise the Council about the level of reserves and to ensure that there are procedures for their establishment and use.
- 1.2 The determination of the Council's reserves should be consistent with meeting the Council's overall strategic objectives, i.e.
- Improving the quality of amenities in the Valley.
 - Promoting the Valley and encouraging inward investment and visitors.
 - Strengthening the quality of its community.
 - Optimising the Council's administrative costs, assets and income from assets.
- 1.4 The Council's policy on the establishment, maintenance and adequacy of reserves and balances must therefore be considered annually.

2. Types of Reserves

- 2.1 The Council will hold reserves for three main purposes:
- General Reserves - A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing;
 - A Contingency to cushion the impact of unexpected events or emergencies – this also forms part of General Reserves;
 - A means of building up funds, often referred to as "Earmarked Reserves", to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the general fund.
- 2.2 The general fund balance, commonly termed the 'working balance', is a balance on the Council's revenue account which is not held for any specific purpose other than to cushion the Council's finances against any unexpected short term problems in the Council's cash flow.
- 2.3 The general fund balance is to be maintained at a level based upon a risk assessment carried out annually by the Responsible Financial Officer (RFO) when setting the budget for the forthcoming year. Any surplus on the reserve above the required balance may be used to fund capital expenditure, be appropriated to earmarked reserves or used to limit any increase in the precept.

HOLME VALLEY PARISH COUNCIL



2.4 If, in extreme circumstances, general reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its earmarked reserves to provide short-term resources.

2.5 Even at times when extreme pressure is put on the Council's finances, the Council must keep a minimum balance sufficient to pay **three** months' salaries to staff in general reserves at all times.

3. Financial Risk Management

In order to assess the adequacy of the general fund when setting the annual budget, the RFO will take account of the strategic, operational and financial risks facing the Council. The requirement of the level of the general fund balance for the forthcoming year will therefore be based upon a risk assessment of the Council's main areas of income and expenditure and take into account any provisions and contingencies that may be required.

The main items to be considered are:

Budget Assumptions	Financial standing and management
The treatment of inflation and interest rates	The overall financial standing of the Council (level of borrowing, debt outstanding, collection rates etc).
Estimates of the level and timing of capital receipts	The Council's track record in budget and financial management including the robustness of the medium term plans.
The treatment of demand led pressures.	The Council's capacity to manage in-year budget pressures.
The treatment of planned efficiency savings/productivity gains.	The strength of the financial information and reporting arrangements.
The financial risks inherent in any significant new funding partnerships, major outsourcing arrangements or major capital developments. The availability of other funds to deal with major contingencies and the adequacy of provisions.	The Council's virement and end of year procedures in relation to budget under/over-spends. The adequacy of the insurance arrangements to cover major unforeseen risks.



4. Earmarked Reserves

4.1 Earmarked reserves represent amounts that are generally built up over a period of time which are earmarked for specific items of expenditure to meet known or anticipated liabilities or projects. The 'setting aside' of funds to meet known future expenditure reduces the impact of meeting the full expenditure in one year, the Council, when establishing an earmarked reserve, will set out:

- The reason/purpose of the reserve;
- How and when the reserve can be used;
- Procedures for the management and control of the reserve; a process and timescale for review of the reserve to ensure continuing relevance and adequacy.

4.2 Earmarked reserves will be established on a 'needs' basis, in line with anticipated requirements.

4.2 Any decision to set up a reserve must be given by the Council.

4.3 Expenditure from reserves can only be authorised by the Council.

4.4 Reserves should not be held to fund ongoing expenditure. This would be unsustainable as, at some point, the reserves would be exhausted. To the extent that reserves are used to meet short term funding gaps, they must be replenished in the following year. However, earmarked reserves that have been used to meet a specific liability would not need to be replenished, having served the purpose for which they were originally established.

4.5 All earmarked reserves are recorded on a central schedule held by the Responsible Financial Officer which lists the various earmarked reserves and the purpose for which they are held.

4.6 Reviewing the Council's Financial Risk Assessment is part of the budgeting and year end accounting procedures, and identifies planned and unplanned expenditure items and thereby indicates an appropriate level of Reserves.

4.7 There is, in practice, no upper or lower limit to earmark reserves save only that they must be held for genuine and intended purposes, and their level should be subject to regular review and justification (at least annually), and should be separately identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from Internal and/or External Auditors.

5. Current level of financial reserves

5.1 The level of financial reserves held by the Council will be agreed by the Finance & Management Committee during the discussions held regarding the setting of the budget for the next financial year.

HOLME VALLEY PARISH COUNCIL



5.2 The Joint Panel on Accountability and Governance Practitioners Guide affirms that the generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three- and twelve-months Net Revenue Expenditure (NRE). NRE is effectively the Precept. The reason for the wide range (3 to 12 months) is to cater for the large variation in sizes of individual authorities. The smaller the authority the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months. In practice, any authority with an NRE in excess of £200,000 should plan on 3 months equivalent General Reserve. Given that the NRE/Precept of Holme Valley Parish Council is in the range of £270,000-£290,000, the General Reserve should be calculated for 3 months. This means that general reserves should be in the range of £67000-£72500.²

Version Control:

Approved by Finance & Management Committee – 4 July 2016

Approved and adopted by Council on 12 September 2016

Approved and adopted at Annual Council – 14 May 2018

For consideration at Finance and Management - 14 June 2021

1.1 It is important, however, given that its funds are generated from taxation/public levies, that such reserves are not excessive.¹ From Joint Panel on Accountability and Governance Practitioners Guide "Reserves" 5.31 p38

4.7 None of the above in any way affects the level of Earmarked and/or Capital Receipts Reserves (EMR/CRRs) that an authority may or should hold. There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and intended purposes, and their level should be subject to regular review and justification (at least annually), and should be separately identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from Internal and/or External Auditors.² From Joint Panel on Accountability and Governance Practitioners Guide "Reserves" 5.31 p38

5.2 The Joint Panel on Accountability and Governance Practitioners Guide affirms that the generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three- and twelve-months Net Revenue Expenditure (NRE). NRE is effectively the Precept. The reason for the wide range (3 to 12 months) is to cater for the large variation in sizes of individual authorities. The smaller the authority the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months. In practice, any authority with an NRE in excess of £200,000 should plan on 3 months equivalent General Reserve. Given that the NRE/Precept of Holme Valley Parish Council is in the range of £270,000-£290,000, the General Reserve should be calculated for 3 months. This means that general reserves should be in the range of £67000-£72500.³ From Joint Panel on Accountability and Governance Practitioners Guide "Reserves" 5.31 p38

AGAR Part 3		Between 1 April and 30 June 2021	Before 1 July 2021	Before 1 October 2021
For authorities unable to declare themselves exempt or requesting a limited assurance review	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the RFO	The authority publishes: a) the Annual Internal Audit Report (recommended but not mandatory); b) the Annual Governance Statement; c) the Accounting Statements; d) a declaration that the accounts are as yet unaudited; e) details of the arrangements for the exercise of public rights; and f) the name and address of the External Auditor	The authority publishes: a) notice of the conclusion of the audit; b) the Annual Governance Statement (including any amendments as a result of the limited assurance review); c) the Accounting Statements (including any amendments as a result of the limited assurance review); and d) the External Auditor Report and Certificate
	STEP 2	A meeting of the authority is held at which:		
	STEP 2.1	The Annual Internal Audit Report is received and noted		
	STEP 2.2	The Annual Governance Statement (Section 1) is approved		
	STEP 2.3	The Accounting Statements (Section 2) are approved		
STEP 3	Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and the Chairman signs the Accounting Statements			
STEP 4	The RFO sets the commencement date for the exercise of public rights			
STEP 5	The authority sends to the External Auditor: a) the Annual Internal Audit Report; b) the Annual Governance Statement; c) the Accounting Statements; d) an analysis of any significant year on year variances; e) a bank reconciliation as at 31 March 2021; f) details of the arrangements for the exercise of public rights; and g) any other information that the auditor has specifically requested.			

Annual Governance and Accountability Return 2020/21 Part 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2020/21

Holme Valley Parish Council

www.holmevalleyparishcouncil.gov.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process: progress against the budget was regularly monitored, and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick 'not covered').			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

26/03/2021 - 01/06/2021 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

 SAFIA KAUSER

Date

01/06/2021

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

**None: 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 external audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Holme Valley Parish Council
ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Agreed		'Yes' means that this authority:	
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>	
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
	✓			

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2020/21 for

Holme Valley Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	224,724	269,150	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	274,970	275,871	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,887	8,123	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	37,122	58,700	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	200,308	147,343	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	269,150	347,101	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	266,670	337,368	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	5,266,353	5,271,894	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
	✓		

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

R. M. O'Callaghan

Date

08/06/21

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

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2020/21

In respect of ENTER NAME OF AUTHORITY Holme Valley Parish Council

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2020/21

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Be headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a rec basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered as negative figures.

Name of smaller authority: Holme Valley Parish Council

County area (local councils and parish meetings only): Kirklees

Financial year ending 31 March 20xx

Prepared by (Name and Role): Richard McGill, RFO

Date: 01/06/2021

	£	£
Balance per bank statements as at 31/3/21:		
HSBC Community	121,730.0	
HSBC BMM	55,679.1	
Handelsbanken Current	84,959.0	
Handelsbanken 35D	-	
CCLA	75,000.0	
		337,368.1
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/xx (enter these as negative numbers)		
[add more lines if necessary]		
Add: any un-banked cash as at 31/3/xx		
		-
Net balances as at 31/3/21 (Box 8)		337,368.1

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Holme Valley Parish Council

County area (local councils and parish meetings only):

Kirklees, West Yorkshire

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		347,101.05
Deduct: Debtors (enter these as negative numbers)		
1 HCHCT for 2020-21 insurance	(4,613.23)	
2 Viking - credit owed by Viking	(196.28)	
3 Wayleave Northern Power	(2.00)	
4 Garside building - owed for electricity	(342.25)	
5 Toilet donations up to end March 2021	(330.40)	
6 VAT to be repaid	(1,816.26)	
	<u>(7,300.42)</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
1 Insurance HVPC for 2021-22	(1,757.95)	
2 Insurance HCHCT for 2021-22	(4,620.91)	
	<u>(6,378.86)</u>	
Total deductions		<u>(13,679.28)</u>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
1 FOIA/EIR request re HVLC quarries	100.00	
2 Design "Home Energy Savings" booklet	1,600.00	
3 NALC - web event for Clerk	38.93	
4 Document Logic - photocopying	41.77	
5 Principal Hygiene Services	52.00	
6 Maintenance Contractors Expenses - toilets	90.14	
7 Maintenance - Benches and Shelters	606.40	
8 Maintenance - Toilets	1,175.00	
9 Maintenance - Phone Boxes	42.10	
	<u>3,746.34</u>	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
1 Rent in advance on garage lease - S. Atkin	200.00	
	<u>200.00</u>	
Total additions		<u>3,946.34</u>
Box 8: Total cash and short term investments		<u><u>337,368.11</u></u>


Explanation of variances – pro forma

Name of smaller authority: **Holme Valley Parish Council**
 County area (local councils and parish meetings only): **Kirklees**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2019/20 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	224,724	269,150					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this
2 Precept or Rates and Levies	274,970	275,871	901	0.33%	NO		
3 Total Other Receipts	6,887	8,123	1,236	17.95%	YES		 <p>A number of factors contributed. The Parish Council Council received a Special Expenses Grant from Kirklees Council of +£3248. This was a payment made to allow the primary authority to standardise its council tax rates across the authority whilst compensating Holme Valley residents for services provided by Holme Valley Parish Council that were normally the responsibility of Kirklees. We also received money for a new shop lot of £742 and other rentals went up from £865 to £940. Money from Holme Valley Land Charity contributed to the increase in Other Income to £868. Against this, some income went down. The donations to the toilets went down from £4854 to £2075 due to being closed and having a reduced service because of COVID. Interest on bank accounts went down from £657 to £179 due to the fall in interest rates. Benches donations went down from £200 to £50. And the Community Tax Support Grant ended and was reduced from £206 to zero.</p>
4 Staff Costs	37,122	58,700	21,578	58.13%	YES		 <p>With regard to the year 2019-20, the Council employed a Locum Clerk for the period April-August 2019. The Locum Clerk was not paid through Staff Costs but through Sub-Contractor Services. A new Acting Clerk was appointed April 2019 paid through Staff Costs. After that a new Deputy Clerk/RFO was appointed August 2019 and paid through Staff Costs. Hence, only one salaried worker was in post from April 2019 to August 2019, accounting for the lower amount Staff Costs amount in that year. In 2021 two salaried staff were in post for the whole year and then a new post was created, - Climate Emergency Coordinator, - and this was also paid through Staff Costs from August 2020. So the increase in Staff Costs is mainly due to the increase in staff from one at year start 2019-20 to three at year end 2020-21.</p>
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	200,308	147,343	-52,965	26.44%	YES		 <p>Many of the Council's payment lines went down significantly due to COVID. The Community Assets Support Committee which normally pays out a lot of grants to the Community was significantly down on the previous year (-£43000). This was a major contributor to the reduction in All Other Payments. In addition, some contracted services were not undertaken for some months during lockdown periods. This includes the Minibus (-£6000) and Seats and Shelters (-£2000). Finance and Management Grant applications were down significantly and this affected the outlay (-£4000). The Neighbourhood Planning process stalled (-£3400). Other factors had a bearing too. No elections took place (-£11000). We no longer paid a Locum Clerk through Sub-Contractor Services (-£5700). The New Office Development in 2019-20 was a one off payment. (-£10000). Against that, some payments did go up. Payments towards the Climate Emergency increased. (+£11000). The Council paid some grants to help the community manage the pandemic (+£11500). Money was paid to reshape the lettable space at the toilets before letting it out as a shop. (+£3350). Electronic Support was up due to Zoom subscriptions and the new accounts package. (+£2000) A grant was paid towards a CCTV system for Honley (+£5000). The Patient Transport Scheme was paid a higher grant. (+£1000) And payments to Youth Facilities increased. (+£4000) Other budget lines varied less but due to the pandemic the general trend was to be underspent on budgets.</p>
7 Balances Carried Forward	269,150	347,101			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	266,670	337,368			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	5,266,353	5,271,894	5,541	0.11%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

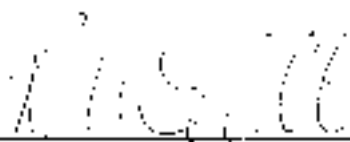
Name of the authority: **Holme Valley Parish Council**

County/Local Authority/Parish Council/Regionally: **Kirklees**

The details of the smaller authority period to be used also set out the dates for the exercise of public rights are as follows:

Start date (and time) of exercise: **1st July 2021**

End date (and time) of exercise: **1st August 2021**

Signed: 

Role: **Responsible Finance Officer**

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

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 Part 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 Part 2 or Part 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 Part 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 14 June – Friday 23 July 2021. (The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021); 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 2021

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

NOTICE	NOTES
<p>1. Date of announcement Tuesday 29th June (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:</p> <p>(b) Richard McGill, Responsible Finance Officer, Holme Valley Parish Council Holmfirth Civic Hall, Huddersfield Road Holmfirth HD9 3AS 01484 687460 deputyclerk@holevalleyparishcouncil.gov.uk</p> <p>commencing on (c) <u>Thursday 1 July 2021</u></p> <p>and ending on (d) <u>Wednesday 11 August 2021</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) Richard McGill, RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

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 2021 for 2020/21 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](#).

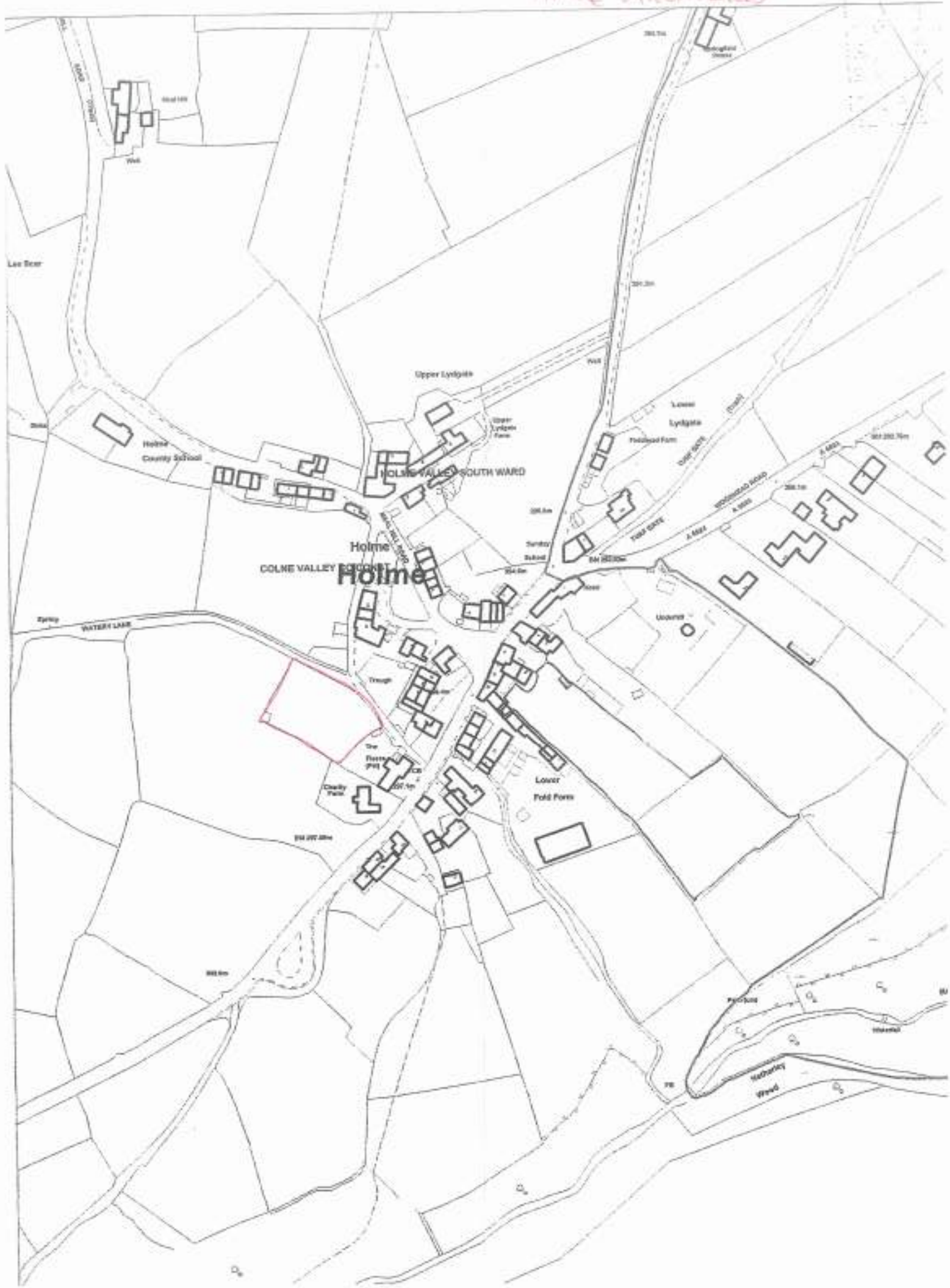
A final word

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 *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Holme Allotments



Holme Allotments (HVPC) – May 2021



View 1



View 2



View 3



View 4 – Track coming from The Fleece to allotment entrance



View 5 – Slightly damaged wall at back of car park



No sign that wall is at any risk of imminent collapse. Most local walls are in a worse state than this.

View 6 – Slightly damaged wall at side of entrance track



No sign that wall is at any risk of imminent collapse. Most local walls are in a worse state than this.



John Ford

Master Dry Stone Waller

Mrs Bennett
Clerk to Holme Valley Parish Council
Holmfirth Civic Hall

07/06/2021

QUOTE FOR REPAIRS

Dear Mrs Bennett

Thank you for the opportunity to prepare this quotation of work regarding dismantling and rebuilding the damaged section of dry-stone wall at the allotments in Holme village.

The following quotation is regarding:

1. Dismantling and repairing the damaged section part way up on the left hand side where the wall appears to now have collapsed bring more stone away with it.

The revised quote is now £ 250.00 no vat to pay.

I hope this meets with your approval and shall look forward to hearing from you.
If successful I can repair it as soon as confirmation is given..

Yours faithfully,

JOHN FORD

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Meltham
Holmfirth
HD9 5PY
Mobile...07814520036
E-mail johnford1313@hotmail.com*

