

WILBARSTON PARISH COUNCIL

FINANCE REPORT - 14th May 2020

Internal/External Audit Dates: Details of the annual audit for Wilbarston Parish Council for the year ending 31st March 2020 have been received from PKF Littlejohn, External Auditor. On 23rd April PFK announced the **Annual Governance and Accountability Return 2019-20 Addendum – Coronavirus Emergency Regulation changes The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020** Owing to the increasing impact of COVID19 MHCLG has made amended Regulations which **extend the statutory audit deadlines for 2019-20** only for all Category 2 smaller authorities (town and parish councils, parish meetings, internal drainage boards and other authorities). From the information received the Clerk has put together the following timetable of action points to meet the required deadlines: (addendum points are highlighted in red)

Activity and Key dates for the 2019/20 reporting season	Date Arranged
Internal Audit to be carried out by NCALC, Internal Auditor	End of May 2020 exact date tbc
Presentation of Accounts 19/20 to Wilbarston Parish Council for approval	Thursday 14 May 2020
Section 1 (Statement of accounts) and Section 2 (Annual Governance statement) of the Audit Commission annual return to be presented to Wilbarston Parish Council for approval	Thursday 11 June 2020
Display Notice (online and notice board) Exemption certificate/Notice of Public Rights & Publication of Annual Governance & Accountability Return (Exempt Authority) and Sections 1 & 2 of the approved AGAR	No later than 31st May 2020
Send annual return. Deadline by which completed & approved AGAR and all applicable supporting documents or Exemption Certificate must be submitted to PKF Littlejohn sba@pkf-littlejohn.com (Please email PKF Littlejohn if this deadline cannot be met.)	Wednesday 1 July 20
Statutory common period to be included in the smaller authority's period for the exercise of public rights – for all authorities, both exempt and subject to our review. The requirement for the public inspection period to include the first 10 working days of July has been removed. Instead, smaller authorities must commence the public inspection period on or before 1 September 2020. This means that the period for the exercise of public rights can now be held any time after the approval of the accounts and AGAR as long as it is commenced on 1 September at the latest. Authorities should publish the dates of their public inspection period. If this is significantly earlier or later than in previous years they should inform the public through their websites (where available) of the reasons why they are departing from normal practice for 2020.	Wednesday 1 July – Tuesday 14 July 20
Make records available. Suggested period to be included in the smaller authority's period for the exercise of public rights As above	Monday 15 June – Friday 24 July 20
For those authorities subject to a review only, the statutory deadline by which the AGAR Part 3 & signed external auditor report must be published by the smaller authority (this includes publishing on the smaller authority's website). NB: The <i>Notice of Conclusion of Audit</i> , which will be emailed to non-exempt authorities at the end of the review process along with our External Auditor Report and Certificate, must be published at the same time. There is no signed external auditor report or other closure documentation issued by the external auditor for authorities who have claimed exemption from the limited assurance regime. The publication date for final, audited, accounts will move from 30 September to 30 November 2020 for all local authorities. This is the date by which the Part 3 AGAR Sections 1, 2 and 3	Monday 30 November 2020

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<p style="color: red; margin: 0;">including the completed External Auditor Report and Certificate must be published. This does not apply to an authority that has certified itself as exempt and submitted a Certificate of Exemption to the external auditor.</p>	
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The clerk recommends to Wilbarston Parish Council that it certifies itself as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) regulations 2015 and confirms that the council meets the eligibility criteria, to certify the smaller authority as exempt. There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31st May 2020 and a completed Certificate of Exception is submitted notifying the external auditor.

Accounts for Payment:

Cheque No.	Amount	Payee	Reason for Payment	Statutory Power
Standing Order	£269.62	Clerk	Salary April 2020	s.112 LGA 1972
Internet Banking	£62.22	Clerk	Overtime April as agreed April - ref: 20/462 e	s.112 LGA 1972
As above	£116.02	Clerk	Expenses April 2020	s.111 LGA 1972
DD	£35.00	ICO	Annual Membership	s.143 LGA 1972

LGA = Local Government Act

Receipts:

Paid into Current A/C	Amount	Received from	Reason for Payment
2/4/20	£161.60	Kettering Borough Council	Donation (replacement batteries VAS sign)
6/4/20	£5.00	Plot holder 9b	Allotment rent
16/4/20	£12,000	Kettering Borough Council	Precept
Welland Wanderer	Amount	Received from	Reason for Payment
3/4/20	£380.00	Middleton	Welland Wanderer contribution

Bank Statement & Bank Reconciliation 30th April 2020

<u>Bank Accounts</u>	Unity Trust Current A/C	Welland Wanderer A/C	Unity Trust Reserve A/c
Balance 1 Apr 19 per statement	£11,607.00	£0.00	£4,751.50
Outstanding Receipt			
Reconciled balance 1 Apr 19	£11,607.00	£3,355.72	£4,751.50
Receipts	£12,166.60	£380.00	£0.00
Payments	£436.42	£0.00	
U/p Cheques			
Transfer Current to Reserve a/c			
Closing Balance	£23,337.18	£3,735.72	£4,751.50

Bank Reconciliation	30-Apr-20
Balance per Statement	£23,337.18
U/p Cheques	£0.00
Reconciled Balance	£23,337.18

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VAT Return: A claim for the refund of VAT from 1st April 2019 to 31st March 2020 will be submitted to HM Customs & Excise for the total amount of £211.56

PAYE End of Year Submission & PAYE Real Time from April 2019 to March 2020: The PAYE End of year submission to April 2020 was completed and sent to HMRC online.