

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Warmington Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors’ rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		during the year gave all persons interested the opportunity to inspect and ask questions about this authority’s accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

*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:

7th APRIL 2022.

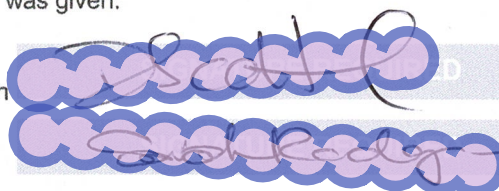
and recorded as minute reference:

1809 (a)

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

Chairman

Clerk



www.warmington.org

Section 2 – Accounting Statements 2021/22 for

Warmington Parish Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	81,861	118,770	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	69,780	80,247	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	76,012	50,796	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	18,583	23,144	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	1,739	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	90,400	105,076	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	118,770	119,854	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	118,770	119,854	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	238,408	249,417	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	15,647	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	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
			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 2022 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



Date

7th April 2022.

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

7th April 2022

as recorded in minute reference:

1815 (6)

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



Annual Internal Audit Report 2021/22

Warmington Parish Council

<https://www.warmington.org/index.php/warmington-parish-council>

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

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

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

09/05/2022 HANTS CALC LTD

Name of person who carried out the internal audit

Helen Hoier

Signature of person who carried out the internal audit

INTERNAL AUDIT
[Signature]

Date

09/05/2022

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

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

Working details for ANNUAL RETURN - Year ended 31 March 2022

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
1		57,556	99,365	310	0	General Reserves
1		17,000	17,000	320	0	EMR Match Funding Greenway
1		1,200	1,200	321	0	EMR Red Kite trail
1		5,000	0	325	0	EMR Land Acquisition
1		3,000	3,000	330	0	EMR Aborioculture
1		4,000	4,000	335	0	EMR Street Lighting Reserve
1		1,000	1,000	340	0	EMR Churchyard Wall Capital
1		1,200	1,200	345	0	EMR Election Reserve
1		-7,995	-7,995	350	0	EMR Unspent AWA grant and LMC
1	Balances brought forward	81,961	118,770	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		69,780	80,247	1076	100	Precept
2	(+) Precept or Rates and Levies	69,780	80,247	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		1,041	20,076	115	999	VAT on Receipts
3		193	229	1090	100	Interest Received
3		833	1,837	1300	220	Recreation Ground Income
3		240	380	1400	230	Allotments Rent
3		2,665	2,460	1500	240	Memorial Fees
3		0	4,254	1600	200	Fireworks/Bonfire party
3		1,010	0	1610	130	S136 Urban verges income
3		10,005	0	1990	100	Other Income
3		0	273	2000	100	General grants received
3		0	900	2000	130	General grants received
3		75	0	2000	200	General grants received
3		350	0	2000	220	General grants received
3		0	3,000	2000	300	General grants received
3		45,336	0	2010	100	ENC CFF Greenway grant
3		0	17,386	2050	100	Salix loan
3		14,263	0	3000	100	S106 (CIL) income
3	(+) Total other receipts	76,012	50,796	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		17,527	21,982	4000	110	Salaries
4		1,056	1,162	4040	110	Pension
4	(-) Staff costs	18,583	23,144	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		0	1,739	4950	300	Lighting loan repayment
5	(-) Loan interest/capital repayments	0	1,739	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).		
6		13,752	15,059	515	999	VAT on Payments
6		0	291	4050	110	Staff Mileage & Benefits
6		443	792	4080	110	Training

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Working details for ANNUAL RETURN - Year ended 31 March 2022

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
6	90	153	4110	110	Bank Charges
6	570	675	4120	110	Audit Fees
6	10	122	4130	110	Professional Fees
6	687	679	4140	110	Subscriptions & Memberships
6	1,361	1,461	4150	110	Insurance
6	93	224	4160	110	Stationery
6	13	43	4170	110	Postage
6	75	931	4175	110	Office costs
6	134	297	4190	110	Website
6	500	1,058	4200	110	IT
6	0	60	4210	110	Elections
6	318	406	4220	110	Meeting Room Hire
6	20	5	4240	110	Neighbourhood Plan
6	20	74	4241	120	NP commitments
6	0	2,318	4245	110	Housing Needs Survey
6	9	0	4250	110	Flood project administration
6	4,476	2,471	4300	120	Street Lighting consumption
6	1,128	825	4305	120	Street lighting maintenance
6	346	835	4310	120	Refuse Arrangements
6	33	0	4360	120	Flood Project
6	0	197	4380	120	Ex NCC Discretionary Services
6	3,127	7,863	4400	130	Landscaping/Environment/Civic
6	291	0	4405	130	War memorial
6	1,477	1,792	4410	130	Maintenance - Urban Highway
6	25	0	4420	130	Tree Works
6	1,090	950	4420	200	Tree Works
6	40,235	0	4450	300	Greenway CFF expenditure
6	1,835	90	4490	130	Regular hedge /grounds works
6	288	110	4490	210	Regular hedge /grounds works
6	3,448	2,140	4490	220	Regular hedge /grounds works
6	0	60	4490	240	Regular hedge /grounds works
6	275	0	4490	250	Regular hedge /grounds works
6	329	45	4500	130	Grass Cutting
6	473	86	4500	210	Grass Cutting
6	796	303	4500	220	Grass Cutting
6	330	150	4500	240	Grass Cutting
6	723	410	4500	250	Grass Cutting
6	0	1,486	4520	200	Pocket Park
6	0	722	4520	260	Pocket Park
6	0	9	4520	300	Pocket Park
6	0	1,536	4530	200	Bonfire Night
6	0	284	4535	200	Bonfire night donations
6	55	9,472	4540	200	Asset Management
6	0	1,454	4550	200	Cohesion Event
6	128	395	4600	210	RoSPA Inspections
6	128	79	4600	220	RoSPA Inspections

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Working details for ANNUAL RETURN - Year ended 31 March 2022

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
6		242	3,199	4610	210	Maintenance/amenity: Play Area
6		0	230	4620	210	Play Equipment
6		0	100	4620	220	Play Equipment
6		1,057	1,019	4700	220	Maint'nce/amenity: RecreationG
6		486	598	4710	220	Cabin-maintenance & cleaning
6		0	391	4710	225	Cabin-maintenance & cleaning
6		195	687	4720	220	Maintenance/amenity: Football
6		355	432	4750	230	Allotments Expenditure
6		1,167	2,363	4800	250	Churchyard
6		930	403	4810	240	Cemetery
6		190	219	4820	240	Rates
6		0	8,899	4910	300	S106 Open space
6		6,608	0	4911	300	OrchardPocket park procurement
6		0	885	4915	300	Amenity projects
6		0	27,134	4940	300	Lighting upgrade project
6		23	0	4990	110	Sundries
6		15	110	4990	120	Sundries
6	(-) All other payments	90,400	105,076	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	118,770	119,854	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		42,147	3,883	200	0	Current Bank A/c
8		35,442	74,642	210	0	Tailored Deposit A/c
8		41,154	41,329	220	0	Nationwide 6 Month Saver
8		26	0	240	0	Petty Cash
8	Total value of cash and short term investments	118,770	119,854	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		238,408	248,282	9	0	Total Fixed Assets
9	Total fixed assets plus long term investments and assets	238,408	248,282	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).		