

Springhill
Aysgarth
Leyburn
North Yorkshire
DL8 3AH

13 May 2021

Carperby cum Thoresby Parish Council
The Old Calf House
Manor Farm
Thornton Rust
Leyburn
DL8 3AN

Dear Councillors

Further to your instructions I undertook an internal audit of the Parish Council's accounts on 13th May 2021.

Having completed the audit, I can confirm my findings below

1. I have noted that due to COVID-19 not all minutes/documents have been signed. This is because more activities/agreements have been carried out over email. The documents should be signed at the first available face to face meeting.
2. I have noted that that there is no petty cash.
3. I have noted that the Parish Lands have been let to the previous year Tenants due to the Land Auction not taking place due to COVID-19.
4. I have noted that the Public Rights Accountability was published on the website. I would suggest that going forward when this is done the fact be recorded in the minutes.
5. I have noted that figures relating to the standing order amounts for the Clerk originate from the Payroll Accountant.
6. I have noted that there is a ringfenced amount for the Pavilion, 1st Responders and Mower, which leads to the high amount of cash and short term investments.

All other records are up to date and in order.

Yours sincerely

J M Reynolds

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Reserve 1	8548.66		Pavillion funds
Reserve 2	385.32		TASP funds
Reserve 3	500		Mower
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
		9433.98	
General reserve	5653.02		
		5653.02	
Total reserves (must agree to Box 7)			15087

Explanation of variances – pro forma

Name of smaller authority: **Carperby cum Thoresby Parish Council**

County area (local councils and parish meetings only):

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).

	2020 £	2021 £	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	11,946	11,911				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,182	4,600	418	10.00%	NO		
3 Total Other Receipts	2,349	3,862	1,513	64.41%	YES	£2500 Pavillion reserve fund previous year it was £1000	
4 Staff Costs	2,194	2,244	50	2.28%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,372	3,042	-1,330	30.42%	YES	RDC £75 and D Moore £60 Walling	
7 Balances Carried Forward	11,911	15,067			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS	
8 Total Cash and Short Term Investments	11,911	15,067				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	39,226	39,226	0	0.00%	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

[illegible][illegible]

Carperby cum Thoresby Parish Council

Bank Reconciliation

Balance per Statements at 31st March 2021

Pavillion Account	8548.66
Community Account	3359.28
Deposit Account	3178.88
Cash in Hand	
	<hr/>
	15086.82

Less Unpresented Cheques at 31st March 2021

0.00

Add Unbanked Cash at 31st March 2021

Net Balance as at 31st March 2021

15086.82

Cash Book

Opening Balance 1 April 2020	11910.83
Add: Receipts in the Year	8462.20
Less: Payments in the year	-5286.21
Closing Balance per Cashbook	15086.82

should be the same

Boxes which numbers must be manually entered

Carperby cum Thoresby Parish Council

VAT Return for the Year Ended 31 March 2020

Box 1	VAT on sales	0.00
Box 2	VAT on EC sales	0.00
Box 3	Total VAT due	0.00
Box 4	VAT reclaimed on purchases	232.49
Box 5	Net VAT to be paid/reclaimed	-232.49
Box 6	Total income excluding VAT	8,156.14
Box 7	Total purchases excluding VAT	5,053.72
Box 8	Total EC income excluding VAT	0.00
Box 9	Total EC purchases excluding VAT	0.00

**CARPERBY CUM THORESBY PARISH COUNCIL
SUMMARY OF RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2021**

	2020/2021	2019/2020
Receipts		
Precept	4,600.00	4,182.00
Rental	713.00	570.00
Interest	5.22	16.23
Grants	300.00	400.00
Wayleaves	17.92	17.86
NYCC - Grass	20.00	0.00
Other	2,500.00	1,000.00
VAT Repayment	306.06	344.99
TOTAL RECEIPTS	8,462.20	6,531.08
Payments		
Admin	2,244.36	2,193.63
Stationery	0.00	152.59
Rent	69.00	50.00
Grants	0.00	0.00
Grass Cutting	875.41	905.34
Repairs & Maintenance	113.75	1,006.58
Section 137	0.00	70.00
Insurance	1,405.20	1,360.95
VAT	232.49	306.06
Accounts/Audit	207.00	140.00
Other	139.00	381.00
Total Payments	5,286.21	6,566.15

Receipts & Payments Summary

Fund B/Fwd 1st April 2020	11910.83
Add Receipts	8,462.20
Less Payments	-5,286.21
Balance C/Fwd 31st March 2020	15,086.82

Should match Closing Balance of Cashbook on Bank Rec tab

Figures to be manually inputted

