

2005/14: Letter from Secretary of State to Councils



Ministry of Housing,
Communities &
Local Government

*Secretary of State for Housing, Communities and
Local Government*

**Ministry of Housing, Communities and Local
Government**

4th Floor, Fry Building
2 Marsham Street
London SW1P 4DF

To: All who serve on Parish and Town Councils

Tel: 0303 444 3450

Email: robert.jenrick@communities.gov.uk

www.gov.uk/mhclg

You have a proud tradition of supporting your communities and this has been especially evident during this pandemic.

Within days of the social distancing guidance starting, many of you had created volunteer registers and were reaching out to those in need through social media, leaflets, posters, and through the work of your town clerk.

Many of you are ensuring that residents in need can get support night and day through a dedicated mobile number. You have been supporting those who most need it by delivering medicines, essentials and even walking dogs or buying newspapers. This means that those who most need to be home at the moment don't feel alone.

The fantastic way in which our parish and town councils have responded to the challenge of coronavirus across the country is a testament to the unique and cherished position you occupy within our local government family.

You are coming up with creative ways to help your communities; this work is appreciated across the nation, and also inspiring others to get involved and help their own communities.

As Local Government Secretary I want you to know that I am behind you and will support the vital work that you are doing in your communities. That is why I have made £3.2 billion of additional funding available to councils, with the latest tranche of £1.6 billion including a larger share for lower tier councils. If you have questions regarding funding I would encourage you to speak with your principal council.

It is vital that you are able to continue the incredible work you are doing, and on behalf of the communities across the country I thank you all.

Robert Jenrick.

Annual Internal Audit Report 2019/20

Babraham Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed Probes chosen out of the 14 items		
	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 and year-end bank account reconciliations were properly carried out.	✓		
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 receipts and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (if the authority had a limited assurance review of its 2018/19 AGAR tick 'not covered')			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by the authority adequate controls existed (set any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

05/05/20

Name of person who carried out the internal audit

Sally King for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

05/05/2020

*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).

Babraham Parish Council

Bank reconciliation as at 31 March 2020

Current a/c balance 31 March 2020	10922.52 ✓
Instant a/c balance 31 March 2020	61181.83 ✓
	<u>72104.35</u>
Less uncleared items:	<u>242.80</u>
Balance on accounts 31 March 2020	<u>71861.55</u>
Combined opening balance 1 April 2019	77141.15 ✓
Plus receipts in year	14398.85 ✓
	<u>91541.00</u>
Less payments in year	19679.45 ✓
Combined cashbook balance 31 March 2020	<u>71861.55</u>

Sally King for Auditing Solutions Ltd

05/05/20

2005/18 AGAR: Explanation of Variances from expected change levels

Explanation of variances – pro forma

Name of smaller authority: Babraham Parish Council

County area (local councils and Cambridgeshire

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

	2018/19 £	2019/20 £	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	76,249	77,141				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,255	12,255	0	0.00%	NO		
3 Total Other Receipts	420	2,145	1,725	410.28%	YES	Parish reclaimed VAT for previous periods of £1900.07	
4 Staff Costs	3,615	4,573	958	26.51%	YES	No Clerk in April/May 2018; new Clerk from June 2018; increased hours in 2019 24 to 34 hpw	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,169	15,106	6,938	84.93%	YES	Two major purchases of defibrillator (approx. £2519) and replacement bus shelter (approx. £5965)	
7 Balances Carried Forward	77,141	71,862				VARIANCE EXPLANATION NOT REQUIRED	
					YES	EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	77,141	71,862				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	38,160	42,625	4,465	11.70%	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

2005/18 AGAR: Explanation of high reserves retained

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:			
Public open Space	21755.52		
Community facility	4710.33		
LHI	23000.00		
Project expenditure	12395.70		
		<u>61861.55</u>	
General reserve	<u>10000.00</u>		
		10000.00	
Total reserves (must agree to Box 7)			<u><u>71861.55</u></u>

2005/24 Monthly payments May 2020

Date	Cheque No	Payee	Purpose	Supplier	Invoice/Ref	Gross	Nett	VAT	Notes
14-May-20	300129	Auditing Solutions Ltd	Internal Audit 19-20	ASL	A6448	£282.00	£235.00	£47.00	
14-May-20		Auditing Solutions Ltd	Setting up cashbook	ASL	A6449	£30.00	£25.00	£5.00	
	300130	Auditing Solutions Ltd	Services	ASL		£312.00			
14-May-20	300131	HMRC	Tax, NI	HMRC		£81.20			
14-May-20	300132	Brookfield	Bins x 3, grass x 2, April	Brookfield	12575	£423.00	£352.50	£70.50	
14-May-20	300133	Yorkshire Tax Bureau	Payroll and compliance	YTB	INV1304	£144.00	£120.00	£24.00	
14-May-20	300134	Came&Company	Insurance	Came&Co	4038265	£907.70			
14-May-20		Don Powell	Salary Apr			£325.20			
14-May-20		Don Powell	Travel Apr	Don Powell		£3.42			
14-May-20	300135	Don Powell	Costs	Don Powell		£328.62			
14-May-20 DD		Ionos	Managed WP (disc to 15/	Ionos	203020174755	£1.20	£1.00	£0.20	
14-May-20 DD		Ionos	MailPro 5 Licences	Ionos	203020176635	£18.00	£15.00	£3.00	
14-May-20 DD		Ionos	MailPro 1 Licence	Ionos	203020176634	£4.80	£4.00	£0.80	
Meeting Total									£2,220.52
<i>Est. VAT to reclaim</i>									<i>£150.50</i>
Other Payments									
Service charge						£0.00			
Cheque handling charge						£0.00			
Total						£0.00			Month tot: £2,220.52

Signed

14-May-20

Signed

Auditing Solutions Ltd

Clackerbrook Farm
45 The Common
Bromham
Chippenham
Wilts
SN15 2JJ

Email: [REDACTED]@councilaudit.co.uk

Phone: 01380 850588

Invoice To:

Babraham Parish Council
68 Woodland Road
Sawston
Cambs
CB22 3DU

INVOICE

Vat Reg Number: 847 0792 01
Invoice No: A6448
Invoice Date: 06/05/2020
Customer A/c No: BABRAHAM
Customer Ord No:

clerk@babraham-village.net

Code	Item Description	Disc %	Qty	Qty Unit	Unit Price	Total Price	VAT	%
INT AUD	The provision of Internal Audit service for 2019-20		1	Day	235.00	235.00	47.00	20%

Auditing Solutions Ltd

Clackerbrook Farm
45 The Common
Bromham
Chippenham
Wilts
SN15 2JJ

Email: [REDACTED]@councilaudit.co.uk

Phone: 01380 850588

Invoice To:

Babraham Parish Council
68 Woodland Road
Sawston
Cambs
CB22 3DU

INVOICE

Vat Reg Number: 847 0792 01
Invoice No: A6449
Invoice Date: 06/05/2020
Customer A/c No: BABRAHAM
Customer Ord No:

clerk@babraham-village.net

Code	Item Description	Disc %	Qty	Qty Unit	Unit Price	Total Price	VAT	%
INT AUD	Setting up cashbook for 2020/21		1	Day	25.00	25.00	5.00	20%

Payment Due: 03/06/2020

If you wish to pay online or by BACS, our bank account details are:
Unity Trust Sort Code [REDACTED] Account No: [REDACTED]

Net 235.00
VAT 47.00
Gross 282.00

Payment Due: 03/06/2020

If you wish to pay online or by BACS, our bank account details are:
Unity Trust Sort Code [REDACTED] Account No: [REDACTED]

Net 25.00
VAT 5.00
Gross 30.00

1 May 2020

Babraham Parish Council

INVOICE NO: 12575

Description	£
Dog Bin emptying 6/13 / 20 April 2020 (inc additional new bin)	112.50
Grass Cutting (06 and 22 April)	240.00
AMOUNT	352.50
VAT	70.50
TOTAL	423.00

Babraham Parish Council 2020-21

RTI Full Payment Submission (FPS)

Apr-2020

All Employees, Layout: Compact

Employee	Works Number	Tax Code	Basic Payment	Additions	Deductions	Tax Deducted	Employee NIC	Net Pay	Employer NIC	Total Pay
Donald Powell		BR	406.40			81.20		325.20		406.40
Total			406.40	0.00	0.00	81.20	0.00	325.20	0.00	406.40

Employer Totals:

	Current Month
Total Net Pay	325.20
TAX:	
PAYE Tax	81.20
Total Tax Due	81.20
NIC:	
Total Tax & NIC Due	81.20
OTHER PAYMENTS:	
TOTAL NET OUTLAY	406.40

PLEASE NOTE OUR BANK DETAILS

BACS payments to: Brookfield Contracting and Farming Ltd

Natwest; Sort Code - [REDACTED] Account - [REDACTED]

Cheques should be made payable to: Brookfield Contracting & Farming Ltd

Payment Terms: 14 Days

Invoice



The Courtyard
42C Low Street
Sherburn-in-Elmet
Leeds
LS25 6BA
Phone: 01977 661054
Email: info@ytbttd.com
Company Number: 04754805
VAT Reg. Number: 209225820



Mr Don Powell
Babraham Parish Council
68 Woodland Road
Sawston
Cambridgeshire
CB22 3DU

Invoice No.	Date	Page
INV1304	23/04/2019	1 of 1
Babraham Parish Council		

Purchase Order No.	Terms
2018/2019	14 days from invoice date

To professional fees rendered in the provision of the following services:
Preparation of all payroll documentation for 2018/2019 and HMRC yearend compliance.

Please make all cheques payable to: BACS Payments Account Name: Yorkshire Tax Bureau Limited Bank: HSBC Account Number: [REDACTED] Sort Code: [REDACTED]	Net Amount:	£120.00
	VAT at 20%	£24.00
	Total:	£144.00
	Paid To Date:	£0.00
Late payments may be subject to an interest charge as detailed in our terms of engagement.	Due:	£144.00

INVOICE

Date: 30th April 2020 Client Reference: 4038265

Type of Policy	Insurer	Insurer Pol No.	Policy Term	Premium(£)
Local Council Scheme	Hiscox	1891376	01.05.2020 to 31.05.2021	£765.80
Sub Total				£765.80
Total Fees				£50.00
IPT at the prevailing rate				£91.90
TOTAL				£907.70

Payment Options	Notes
BACS Payment	If you'd like to pay by bank transfer, please send your payment to: Bank: Lloyds Sort Code: [REDACTED] Account: [REDACTED] Reference: Please quote 4038265
Cheque	Please make your cheque payable to Came & Company with 4038265 noted on the reverse Please post them to: Blenheim House, 1-2 Bridge Street, Guildford, Surrey GU1 4RY

	Came & Company Local Council Insurance Blenheim House, 1-2 Bridge Street, Guildford, Surrey, GU1 4RY T: 01483 462660 E: local.council@cameandcompany.co.uk
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			RECEIPTS						PAYMENTS						
Date	ITEM	CHQ REF NO.	Current A/c	Business Premium A/c	Precept	Bank interest	Misc.	VAT	Current A/c	Business Premium A/c	GENERAL ADMINISTRATION AND EXPENSES				
											Salary	HMRC	General expenses	Training / Books	
01-Apr	Opening balances		10,679.72	61,181.83											
01-Apr	lonos website hosting	DD							1.20						
02-Apr	lonos Mailpro1 licence	DD							4.80						
02-Apr	lonos Mailpro5 licences	DD							18.00						
09-Apr	SLCC Membership	300123							92.00						
09-Apr	HMRC PAYE: Clerk	300124							65.00		65.00				
09-Apr	Brookfield: Bins Mar	300125							279.00						
09-Apr	VOID	300126							0.00						
09-Apr	AED Locator: Defibrillator pads	300127							130.68						
09-Apr	Clerk: Salary, travel, Zoom account	300128							407.42		260.12				
22-Apr	Precept, Part 1 of 4	RECEIPT	3063.75		3063.75										
30-Apr	Total receipts & B/f Balance		13743.47	61181.83	3063.75	0.00	0.00	0.00	998.10	0.00	260.12	65.00	0.00	0.00	
30-Apr	April payments		998.10	0.00											
30-Apr	Cash Book Bals	c/f	12745.37	61181.83	3063.75	0.00	0.00	0.00	998.10	0.00	260.12	65.00	0.00	0.00	

Total receipts

3063.75

Total payments

998.10 *Should =SUM(J25 & K25)*
998.10

Combined opening balance 1/4/20

71861.55

Current a/c balance 30.4.20

13588.79

Plus: Receipts in year to 30.4.20

3063.75

Instant a/c balance 30.4.20

61181.83

Chairman - Signature and Date

74925.30

74770.62

Less: Payments in year to 30.4.20

998.10

Plus: Outstanding deposits

-843.42

Clerk - Signature and Date

Combined cashbook balance 30.4.20

73927.20

Less uncleared items

73927.20

Should agree cashbook balance 30.4.20

Diff 0.00 If not zero, need to check why and

Babraham PC Cashbook 2020-2021 audit prepared

										GENERAL MAINTENANCE								VAT	
Mileage	Insurance	Audit	Election costs	Subscriptions	Hall hire meetings etc	Prof fees legal, etc	Postage stationery	Bank charges/ fees	Ctty events	it Svcs ' Equipt	Grass cutting / bins	Petrol / mower parts	Street lighting	Equip replacement	Trees & Grounds Mtce	Playground	Structures		Defibrillator
										1.00									0.20
										4.00									0.80
										15.00									3.00
				92.00															
											232.50								46.50
																		108.90	21.78
3.42										119.90									23.98
3.42	0.00	0.00	0.00	92.00	0.00	0.00	0.00	0.00	0.00	139.90	232.50	0.00	0.00	0.00	0.00	0.00	0.00	108.90	96.26
3.42	0.00	0.00	0.00	92.00	0.00	0.00	0.00	0.00	0.00	139.90	232.50	0.00	0.00	0.00	0.00	0.00	0.00	108.90	96.26

.....

correct accordingly

Statement of your account



BANK WITH US. BANK ON US.

Mr Donald Powell
68 Woodland Road
Sawston
CAMBRIDGE
CB22 3DU

PO Box 7193, Planetary Road, Willenhall WV1 9DG

To learn more about our convenient and easy to use Internet Banking service, call us today on 0345 140 1000.



BANK WITH US. BANK ON US.

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To learn more about our convenient and easy to use Internet Banking service, call us today on 0345 140 1000.

Mr Donald Powell
68 Woodland Road
Sawston
CAMBRIDGE
CB22 3DU

If your name and address are incorrect or have changed, please visit www.unity.co.uk/update-your-details/

For foreign payments -

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Contact us

Tel: 0345 140 1000
Email: us@unity.co.uk
Web: www.unity.co.uk

If your name and address are incorrect or have changed, please visit www.unity.co.uk/update-your-details/

For foreign payments -

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Contact us

Tel: 0345 140 1000
Email: us@unity.co.uk
Web: www.unity.co.uk

Name of account: Babraham Parish Council

Date: 30 April 2020

Statement 041 (page 1 of 1)

Account number: [REDACTED]

Bank sort code: 606301

Type of account: Current T1

Name of account: Babraham Parish Council

Date: 30 April 2020

Statement 032 (page 1 of 1)

Account number: [REDACTED]

Bank sort code: 608301

Type of account: Instant Access

Date	Details	Payments	Receipts	Balance
31 MAR 20	Balance brought forward			61,181.83 *
	Balance carried forward			61,181.83 *

Date	Details	Payments	Receipts	Balance
31 MAR 20	Balance brought forward			10,922.52 *
1 APR 20	Direct Debit (11 INTERNET LTD.)	1.20		10,921.32 *
2 APR 20	Direct Debit (11 INTERNET LTD.)	4.80		
2 APR 20	Direct Debit (11 INTERNET LTD.)	18.00		10,898.52 *
6 APR 20	Cheque 300120	242.80		10,655.72 *
22 APR 20	SOUTH CAMBRIDGESHI		3,063.75	13,719.47 *
29 APR 20	Cheque 300127	130.68		13,588.79 *
	Balance carried forward			13,588.79 *

JQ

Mr Donald Powell
 68 Woodland Road
 Sawston
 CAMBRIDGE
 CB22 3DU

Unity Trust Bank plc
 PO Box 7193
 Planetary Road
 Willenhall
 WV1 9DG
 T 0345 140 1000
 email: us@unity.co.uk
 unity.co.uk
 @unitytrustbank

4th May 2020

Dear Mr Powell,

Account Name: Babraham Parish Council

Following a request to set up users on Internet Banking for your Unity Trust Bank's account(s). We are pleased to confirm that the users indicated below are registered to use the service on behalf of your organisation:

Registered Users	Level of Access*
Miss Charlotte Rogers	VA3

- *V View only** allows the user to view the account(s) only
- VS View and Submit** as well as having the same rights as a V user, this level allows the user to submit payments but they cannot authorise payments
- VA View and Authorise** as well as having the same rights as a V user, this level allows the user to authorise payments but they cannot submit payments
- VSA View, Submit and Authorise** as well as having the same rights as a V user, this level allows the user to submit and authorise payments
- A Authorise only** allows the user to authorise payments only, they do not have access to view the account(s)

If any of the above information is incorrect please contact us on the number shown below.

Yours sincerely,



Customer Operations

Unity Trust Bank plc
 PO Box 7193
 Planetary Road
 Willenhall
 WV1 9DG
 T 0345 140 1000
 email: us@unity.co.uk
 unity.co.uk
 @unitytrustbank

Mr Donald Powell
 68 Woodland Road
 Sawston
 CAMBRIDGE
 CB22 3DU

30th April 2020

Dear Mr Powell

A reminder that we're reducing your interest rate from 21 May 2020

Account number: XXXXXXXXXX

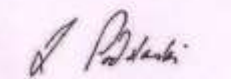
We wrote to you on 20 March to tell you about interest rate changes to your Instant Access Savings Account, due to recent reductions in the Bank of England Base Rate to 0.10%.

We'd like to remind you that with effect from 21 May 2020, the interest rate you will receive for your Instant Access Savings Account will reduce to 0.00%.

You don't need to do anything and we hope that you keep saving with us, but if you do decide to choose an alternative Unity savings product or close your account, you can do so at any time.

If you have any queries or would like to review your banking needs, please visit www.unity.co.uk or call us on 0345 140 1000.

Yours sincerely



Lindsey Podolanski
 Chief Operating Officer
 Unity Trust Bank plc