

**BOURTON ON THE HILL PARISH COUNCIL
REPORT OF THE INDEPENDENT INTERNAL AUDITOR
FOR THE YEAR ENDED 31 MARCH 2023**

I have examined the books and records of the Council as at 31 March 2023
Whilst I have not performed an audit I can confirm that the attached statements are
in accordance therewith


Iain Selkirk FCA
Appointed Independent auditor

Malvern
Apr

Worcester
2023

**BOURTON ON THE HILL PARISH COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	£	2,022
RECEIPTS		
Precept	6,097.00	5,600.00
Grant	500.00	700.00
Miscellaneous		43.34
VAT Recovered		276.05
	<u>6,597.00</u>	<u>6,619.39</u>
PAYMENTS		
Staff Costs	2,524.18	1,716.00
Contract Services	418.34	444.66
Insurance	170.08	170.08
Subscriptions	77.46	164.22
Parish Infrastructure	685.16	488.37
Allotments	378.09	112.00
Grass Cutting	850.00	1,070.00
s137	250.00	500.00
VAT Recoverable	72.00	62.18
	<u>5,425.31</u>	<u>4,727.51</u>
Surplus/Deficit for the year	1,171.69	1,891.88
Balance brought forward	4,883.30	2,991.42
Balance carried forward	<u>£ 6,054.99</u>	<u>4,883.30</u>
REPRESENTED BY:		
Current Account	6,054.99	4,883.30
	<u>£ 6,054.99</u>	<u>4,883.30</u>

Chairman

RFO

**INDEPENDENT INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF
BOURTON ON THE HILL PARISH COUNCIL
YEAR ENDED 31ST MARCH 2023**

I have examined the Council's records in the areas delineated in the attached schedule and made enquiries as deemed appropriate.

In my opinion the systems of internal controls is adequate for the purpose intended and there are no matters to be brought to your attention.



**Iain Selkirk FCA
Appointed Independent Internal Auditor**

25.04.23

- 7 a Y Is income properly recorded and banked as promptly as possible
 b Y Does the precept recorded in the cash book agree to the District Councils notification
 c N/A Where income is raised by rental or lettings has the VAT position been clarified
 d Y Are security controls over cash adequate and effective
- 8 a N/A Is petty cash spent recorded and supported by VAT invoices/receipts
 b N/A Is petty cash expenditure reported to each Council meeting
 c N/A Is petty cash expenditure reimbursed regularly
 d Y Or does the Clerk present petty cash with her expenses supported by VAT invoices/receipts
- 9 a Y Do salaries paid agree to with those approved by the Council
 b Y Has PAYE/NIC been properly operated by the Council as employer
 c Y Are other payments to the Clerk and staff reasonable and approved by the Council
 d Y Where PAYE/NIC is not operated due to the low salary level has HMRC been informed
- 10 a Y Does the Council maintain an Asset Register of all material assets owned
 b Y Is the Register up to date
 c Y Do the values agree to insurance valuations
 d N/A Are movements in Treasury Deposits accurately recorded
- 11 a Y Is each bank account reconciled on a regular basis
 b Y Are there any unexplained balancing entries in any reconciliation
 c Y Are accounts prepared on the correct accounting basis
 d Y Do the accounts reflect the cashbook entries
- 12 a Y Is there an audit trail from the underlying financial records to the accounts
 b Y Where appropriate have debtors and creditors been properly recorded
 c Y Are minutes signed, initialled and pages sequentially numbered
- 13 a Y Are minutes signed, initialled and pages sequentially numbered
 b N/A Do Burial receipts agree to the attendant Burial records
 c N/A Are rights or permissions properly recorded
- 14 a N/A Do Burial receipts agree to the attendant Burial records
 b N/A Are rights or permissions properly recorded
- 15 a N/A Any evidence of fraudulent activity should be brought to the attention of the Chairman

Reappraised during the year

receipts and payments

STATEMENT OF ACCOUNTS **SECTION 1**

BOURTON ON THE HILL PARISH COUNCIL

RECEIPTS AND PAYMENTS 2022-2023

	Last Year	This Year
1 Balances brought forward	2,991	4,883
2 Annual Precept	5,600	6,097
3 Other Receipts	1,019	500
4 Staff Costs	1,716	2,524
5 Loan interest and Capital Repayts		
6 Total Other Payments	3,011	2,901
7 Balance carried forward	4,883	6,055
8 Total Cash & Investments	4,883	6,055
9 Total Fixed Assets	21,826	21,826
10 Total Borrowings		

APPENDIX TO THE STATEMENT OF ACCOUNTS 2020-2023

BOURTON OH THE HILL PARISH COUNCIL

BANK RECONCILIATION

Opening Balance	4,883.30
Receipts during the year	<u>6,597.00</u>
	11,480.30
Payments during the year	5,425.31
Closing Balance	£ <u><u>6,054.99</u></u>
Represented by the bank accounts as under:-	
TSB Current Account	£ 6,054.99
CLOSING BALANCE	£ <u><u>6,054.99</u></u>
no outstanding cheques	

Chairman

RFO

2022/23

Cash Book

Date	Money out	Money in	VAT	Net
Opening balance				
14/04/22 AV MS website	43.34			43.34
21/04/22 Precept		4573.00		
03/05/22 Clerk Salary	498.04			498.04
01/05/22 Accountability	75.00			75.00
24/05/22 Penfold 834	85.00			85.00
24/05/22 GAPTC	77.46			77.46
24/05/22 BHIB	170.08			170.08
28/05/22 Allotments	378.09			378.09
23/06/22 Penfold 873	170.00			170.00
23/06/22 Old School	100.00			100.00
27/06/22 PAYE	124.40			124.40
27/06/22 Penfold 794	85.00			85.00
04/07/22 Penfold 873	170.00			170.00
04/07/22 Clerk Salary	498.04			498.04
24/08/22 Donation Church	250.00			250.00
07/09/22 Penfold 994	85.00			85.00
07/09/22 Auditor IS	120.00			120.00
28/09/22 AV MS website	290.16			290.16
29/09/22 Precept		1524.00		0.00
05/10/22 Clerk Salary	498.04			498.04
05/10/22 PAYE	124.40			124.40
07/10/22 Penfold 1027	170.00			170.00
18/10/22 Accountability	80.00			80.00
15/11/22 GCC Grant CSW		500.00		0.00
23/11/22 Penfold 1069	85.00			85.00
12/01/23 Clerk Salary	622.64			622.64
12/01/23 PAYE	158.62			158.62
23/02/23 Brace M.Wood	432.00		72.00	360.00
29/02/23 ICO Website	35.00			35.00