

MIDDLETON ST. GEORGE PARISH COUNCIL

TRANSPARENCY CODE 2020-21

1. Background

The Local Government Transparency Code 2015 came into effect on 1 April 2015. The code is issued by the Secretary of State for Communities and Local Government.

The code does not replace or supersede the existing framework for access to and re-use of public sector information provided by the:

- Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012)
- Environmental Information Regulations 2004
- Re-use of Public Sector Information Regulations 2005
- Sections 25 and 26 of the Local Audit and Accountability Act 2014 which provides rights for persons to inspect a local authority's accounting records and supporting documentation, and to make copies of them.

Middleton St. George Parish Council does not meet the definition of a local authority covered by the requirements of the code, defined as '*a parish council which has gross annual income or expenditure (whichever is higher) exceeding £200,000*'. However the Parish Council at its meeting held on the 11th September, 2017 agreed that, although the Transparency Code does not apply to the Parish Council, it would nevertheless publish information on its website to comply with the Transparency Code and the information to be published would be as follows:

- Annual publication of all expenditure transactions or a separate document giving expenditure transactions above £100.
- Publication of year end accounts according to the format included in the annual return form.
- Publication of the Annual Governance Statement.
- Publication of the Internal Audit Report.
- Procurement information
- Grants to voluntary, community and social enterprise organisations.
- Salaries.

2. Information to be published on the Website for the 2020-21 Financial Year

2.1 Expenditure above £100.

April 2020

Date	Payee Name and Payment Details	Amount
02.04.2020	Groundwork. Reimbursement of underspending on the Neighbourhood Development Plan Grant	£1,800
07.04.2020	Vic Chairman Community Association. Payment for VE Day Events publicity	£100
07.04.2020	HM Revenue and Customs. Clerk's PAYE. April 2020	£163.68
30.04.2020	Litter Picker. Monthly Pay	£563.31
30.04.2020	Clerk. Monthly Pay.	£654.72

May 2020

Date	Payee Name and Payment Details	Amount
12.05.2020	County Durham Association of Local Councils and National Association of Local Councils Annul Subscription	£595.29
12.05.2020	Gordon Fletcher. Internal Audit Fee.	£125.00
12.05.2020	HM Revenue and Customs. Clerk's PAYE. May 2020	£163.68
31.05.2020	Litter Picker. Monthly Pay	£563.31
31.05.2020	Clerk. Monthly Pay.	£654.72

June 2020

Date	Payee Name and Payment Details	Amount
09.06.2020	Mrs. J. Belle Vue Allotments. Half Yearly Rent	£125.00
09.06.2020	Came and Company. Parish Council Insurance Renewal	£1,289.18
09.06.2020	HM Revenue and Customs. Clerk's PAYE. June 2020	£163.68
30.06.2020	Litter Picker. Monthly Pay	£563.31
30.06.2020	Clerk. Monthly Pay.	£654.72

July 2020

Date	Payee Name and Payment Details	Amount
14.07.2020	B & A Design and Manufacture Ltd. Storage Cabinets and new table top in the Parish Council Meeting Room	£760.80
14.07.2020	HM Revenue and Customs. Clerk's PAYE. July 2020	£163.68
14.07.2020	Direct Signs. Play Area Signs	£102.24
14.07.2020	Direct Signs. Water Park Sign	£228.00
31.07.2020	Litter Picker. Monthly Pay	£563.31
31.07.2020	Clerk. Monthly Pay.	£654.72

August 2020

Date	Payee Name and Payment Details	Amount
03.08.2020	E & M Leighton. Repair work to north bank of pond 1	£416.40
12.08.2020	C I Print & Design. Printing of Platform 1 Questionnaires	£180.00
12.08.2020	HM Revenue and Customs. Clerk's PAYE. August 2020	£163.68
19.08.2020	George Michie, Locksmith. New lock for storeroom	£282.00
28.08.2020	Litter Picker. Monthly Pay	£563.31
28.08.2020	Clerk. Monthly Pay.	£654.72

September, 2020

Date	Payee Name and Payment Details	Amount
15.09.2020	HM Revenue and Customs. Clerk's PAYE. September 2020 plus arrears to April, 2020 as a result of the pay award	£190.64
15.09.2020	WEL Medical. Defibrillator Cabinet. The Devonport	£546.00
15.09.2020	Sound and Vision. CCTV extension in the Water Park	£1,525.00
16.09.2020	Barclaycard. Flagpole Express New Union Flag, Post Office Counters. Return of Union Flag, Information Commissioner Registration, Middleton Pharmacy Supplies for Litter Picker, B & Q Orange Tape, Barclaycard Fee, Amazon Prime Subscription (Wrongly deducted. Reimbursement arranged)	£188.25
17.09.2020	Elliott Consultancy. Tree Survey	£558.00
30.09.2020	Litter Picker. Monthly Pay	£563.31
30.09.2020	Clerk. Monthly Pay.	£764.64

October, 2020

Date	Payee Name and Payment Details	Amount
13.10.2020	Prontaprint. Printing of NDP booklets and map	£385.39
13.10.2020	Darlington Borough Council. RoSPA Inspection and repairs to the play area	£315.84
13.10.2020	HM Revenue and Customs. Clerk's PAYE. October 2020	£168.16
19.10.2020	Barclaycard. Econoprint. Printing of NDP letters and Norton Anti Virus taken in error (Reimbursement arranged)	£108.89
22.10.2020	Jo-Anne Garrick Ltd. NDP Professional Fees	£1,680.00
22.10.2020	C I Print. NDP Leaflets	£155.00
30.10.2020	Litter Picker. Monthly Pay	£563.31
30.10.2020	Clerk. Monthly Pay.	£673.04

November, 2020

Date	Payee Name and Payment Details	Amount
10.11.2020	HM Revenue and Customs. Clerk's PAYE. November 2020	£168.16
10.11.2020	Darlington Borough Council. Grounds Maintenance Contract. April to July 2020	£1,788.82
16.11.2020	Great North Air Ambulance. Section 137 Grant	£200.00
30.11.2020	Litter Picker. Monthly Pay	£563.31
30.11.2020	Clerk. Monthly Pay.	£672.76

December 2020

Date	Payee Name and Payment Details	Amount
15.12.2020	Middleton St. George Community Association. Section 137 Grant. Maintenance	
	work in the Community Centre	£500.00
15.12.2020	St. Teresa's Hospice. Section 137 Grant. Christmas Tree Collection Service	£200.00
15.12.2020	Mrs. J. Storey. Belle Vue Allotments Rent	£125.00
15.12.2020	Jo-Anne Garrick Limited. NDP Profesional Fees	£1,320.00
15.12.2020	Mazars. External Audit	£360.00
15.12.2020	HM Revenue and Customs. Clerk's PAYE December 2020	£168.20

Date	Payee Name and Payment Details	Amount
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22.12.2020	Dr. Emma Peart. Killinghall Row Allotments Rent 1st December 2020 to the 30 th May, 2021	£125.00
31.12.2020	Litter Picker - J. D. Lynn Pay	£563.31
31.12.2020	Clerk - A. W. Macnab Pay	£673.04

January 2021

Date	Payee Name and Payment Details	Amount
12.01.2021	Rennyco Limited. New fencing panels for the MUGA	£558.00
12.01.2021	HM Revenue and Customs. Clerk's PAYE. January, 2021	£168.20
12.01.2021	Dr. Emma Peart. Killinghall Row Allotments. Backdated Rent 1st December 2012 to 30 th November 2020	£2,000.00
13.01.2021	Isaac Ward. Killinghall Row Allotments. Backdated Rent 1st April to 30th November, 2020	£166.66
29.01.2021	Litter Picker - J. D. Lynn Pay	£563.31
29.01.2021	Clerk - A. W. Macnab Pay	£672.96

February 2021

Date	Payee Name and Payment Details	Amount
09.02.2021	HM Revenue and Customs. Clerk's PAYE. February, 2021	£168.20
09.02.2021	Jo-Anne Garrick Limited. NDP Profesional Fees	£1,200.00
09.02.2021	4 Nature Ltd. Clearance Work at The Front	£432.00
09.02.2021	MSG Community Association. Section 137 Contribution to Defibrillator	£400.00
10.02.2021	St. George & St. Laurence's Church PCC. Section 137 Contribution to repair of retaining wall	£1,932.00
26.02.2021	Litter Picker - J. D. Lynn Pay	£563.31
26.02.2021	Clerk - A. W. Macnab Pay	£673.00

March 2021

Date	Payee Name and Payment Details	Amount
02.03.2021	E & M Leighton. South facing bank side clearance work	£22,756.80
09.03.2021	Edward Bailey. Repairs to steps on The Front, Middleton One Row	£482.38
09.03.2021	HM Revenue and Customs. Clerk's PAYE March 2021	£168.20
31.03.2021	Litter Picker - J. D. Lynn Pay	£563.31
31.03.2021	Clerk - A. W. Macnab Pay	£673.00

2.2 Publication of the Year End Accounts

Please see the Appendix 1 for the year end accounts.

2.3 Publication of the Annual Governance Statement

Please see Appendix 2 for the Annual Governance Statement

2.4 Publication of the Internal Audit Report.

Please see Appendix 3 for the Internal Audit Report

2.5 Procurement Information

The code requires that local authorities must publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000.

No procurement information exceeded £5,000.

2.6 Grants to voluntary, community and social enterprise organisations

The following grants were made to:

Recipient	Amount
Mrs. L. Seniscal. VE Day Celebrations	£100.00
Great North Air Ambulance	£200.00
Middleton St. George Community Association Grant for Maintenance Work	£500.00
St. Teresa's Hospice Grant.	£200.00
Middleton St. George Community Association Grant towards the cost of the defibrillator	£400.00
St. Laurence's and St. George's Churches PCC Grant towards the cost of the retaining wall in front of the War Memorial	£1,932.00

2.7 Salaries

Clerk

The Clerk is paid on Spinal Column Point 22. £14.02 per hour in the National Joint Council's Pay Scales for Local Government Services.

Hourly Rate	Hours worked each month	Monthly Gross Pay	Monthly PAYE Deductions (20%)	Monthly Net Pay
£14.02	60	£841.20	£168.20	£673.00

Litter Picker.

The Litter Picker is paid in accordance with the National Minimum Wage for Adults

Hourly Rate	Hours worked each month	Monthly Gross Pay	Monthly Employee's Pension Deduction (5%)	Monthly Net Pay
£8.72	68	£592.96	£29.65	£563.31

Cleaner.

The Cleaner works 2 hours each week and is paid £70.00 per month.

Monthly Gross Pay	Hours worked each week	Monthly Employee's Pension Deduction (5%)	Monthly Net Pay
£70.00	2	£3.50	£66.50

Alan Macnab
Clerk to the Parish Council.

30th June, 2021

	Year Ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	£105,257	£124,467
2. (+) Precept or Rates and Levies	£46,086	£46,086
3. (+) Total other receipts	£29,561	£19,861
4. (-) Staff costs	£19,321	£18,268
5.(-)Loan interest/capital repayments	Nil	Nil
	£37,116	£47,463
6. (-) All other payments	£124,467	£124,693
7. (=) Balances carried forward	£124,467	£124,693
8. Total value of cash and short term investments		
9. Total fixed assets plus long term investments and assets	£174,143	£177,402
10. Total borrowings	Nil	Nil
11. (For Local Councils Only) Disclosure note Re Trust funds (including charitable)	Yes	No
		✓

APPENDIX 2 ANNUAL GOVERNANCE STATEMENT

The following Annual Governance Statement was agreed at the Annual Parish Council Meeting on the 17th May, 2021.

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.
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.
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.
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.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.
7. We took appropriate action on all matters raised in reports from 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.

APPENDIX 3 INTERNAL AUDIT REPORT

INTERNAL AUDIT REPORT – 2020/2021

MIDDLETON ST GEORGE PARISH COUNCIL

1. Background

- 1.1. Following the abolition of the Audit Commission a new organisation has been established which is responsible for issuing proper practices in relation to the accounts of smaller authorities. It is called the Smaller Authorities Proper Practices Board (SAPPB), and is made up of members of the SLCC, NALC, CIPFA, the Department of Housing, Communities and Local Government (DHCLG), the Department of Environment, Food and Rural Affairs (DEFRA), the National Audit Office and a representative of the external audit firms appointed to smaller authorities
- 1.2. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,0000 must complete Part 3 of the Annual Governance and Accountability Return (AGAR) at the end of each financial year. The AGAR is made of 3 sections along with an annual internal audit report. which is to be completed by the Parish Council's independent internal auditor, who is to give an opinion of the Parish Council's internal controls.
- 1.3. CDALC have provided Councils with an internal audit checklist to be used, this annual audit uses this list as the minimum of the tests to be carried out.

2. Objectives of the Audit

- 2.1. To examine the system of internal controls to ensure that the Parish Council may obtain an adequate level of assurance for its activities.

3. Scope of the Internal Audit work and the areas examined.

- 3.1 The Scope of Work covers the key control objectives identified in the AGAR part for Internal Audit.
- 3.2. To properly complete the audit the following areas of activity have been examined and tested by the Internal Auditor:
 - Payroll
 - Creditors
 - Risk Management
 - Income collection and Banking arrangements
 - Petty cash (none)
 - Assets
 - Debtors
 - Budgetary Control (including year end procedures)
 - Exercise of public rights for 2019/20
- 3.3. The audit findings of this report have been discussed with the Clerk of the Council and any audit recommendations have been agreed with them.

4. Findings

4.1. Payroll

- 4.1.1 The Parish Council has 3 paid employees, the Parish Clerk, Cleaner and a Litter Picker, and are paid under PAYE rules. A contribution for the Litter Picker payments is made by Darlington Borough Council.

- 4.1.2. Timesheets are completed for the Cleaner and Litter picker and are approved by The Parish Clerk. I have examined the payroll amounts for the financial year 2020/2021 and all payments have been properly completed and approved and have been correctly paid.
- 4.1.3. The salary and grade of the Clerk are determined by the Parish Council based on nationally determine grades and salary scales by the NJC for the Local Government Service. The salary of the litter picker is based on the National Minimum wage. Salary of the Cleaner is set and approved by the Council. The salaries budget is reviewed annually by the Council. (12th October 2020).

4.2. Creditors (Accounts Payable)

- 4.2.1 There are no separation of duties regarding Finance and Administration at Middleton St George Parish Council as the Clerk is the Officer responsible (RFO). Compensating checks are carried out by the Chair and Members, who have the opportunity to examine all the accounts for payment each month.
- 4.2.2. Financial Regulations 5.3. state that "All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure approved by the council" All payments are authorized at the Parish Council meeting and this is recorded on the invoice along with the payment date.
- 4.2.3. All Section 137 payments had been agreed by the Council prior to payment being made and correctly minuted.
- 4.2.4. The Council does not hold petty cash, but the Clerk can be reimbursed for small items of expenditure, through the creditors system, on authorisation from the Chair.
- 4.2.5 The Council also holds a Barclay Card for small items of expenditure or purchases on-line, which is well controlled, with the above creditors checks applied.

4.3. Risk Management/Governance Arrangements

- 4.3.1. To help the Council achieve its objectives, the Council has set up a Timetable of Controls which is an important document list, to ensure good internal checks are carried out which is reported monthly to the Council.
- 4.3.2. The Council reviews its risk assessments annually (11th January 2021) and updated throughout the year when required, eg Coronavirus risks.
- 4.3.3. Council governance has also been improved with the appointment of the independent Internal Auditor who gives assurance on the Council's activities, and also the formation of a Finance Committee.
- 4.3.4. Financial Regulations and Standing Orders were reviewed and approved during the year and throughout the year when necessary.

4.3.5. Detailed Effectiveness of internal Control and Annual Governance Statement for 2020/21 reports were submitted to Council on 8th March for approval

4.3.6. The announcement of the public rights for 2019/2020 was dated 10th June 2020 with the inspection of the accounts available between the 11th June until 22nd July 2020.

4.4. Income collection and Banking arrangements

4.4.1. Financial Regulations of the Council state that all sums due to the Council shall be the responsibility of the RFO (Clerk).

4.4.2. Internal Audit examined all the income records for the year and confirmed that all income had been properly collected, promptly banked and properly recorded.

4.4.3. There is a community current account for day to day transactions and 2 savings accounts for the Council, and a credit union account where money is held for specific purposes and earns interest.

4.4.4. The Internal Auditor confirmed the reconciled bank statements at the end of the year to the Income and Expenditure records.

4.4.5. Vat is claimed back every quarter and these records were confirmed with income received on 6th April 2020, 6th July 2020, 6th October 2020, and 7th January 2021.

4.5. Accounting Records

4.5.1. All income and expenditure are recorded on a spreadsheet with reference numbers providing a good audit trail. This allows the Clerk to carry out effective bank reconciliations, which are reported monthly to the Council.

4.5.2 Bank reconciliations had been properly completed each month with no outstanding issues. Any income and expenditure not properly recorded in the accounts would be identified here, Bank reconciliations are verified as stated in the Financial Regulations.

4.6. Assets

4.6.1. The Assets Register was reviewed and reported at the 8th March 2021 will be included with the Statement of accounts for 2020/21.

4.7. Debtors

4.7.1. There are no accounts raised for debts, as debtors either pay by cash or a cheque is received for work/service carried out.

4.8. Budgetary Control

4.8.1. The Clerk completes monthly financial reports to the Council which includes income and expenditure reports and shows progress against the budget.

- 4.8.2. Financial Regulations (Paragraph 3.1) state that the Council should have a 3-year forecast of revenue and capital, income and expenditure, and also identify allocated and unallocated reserves (paragraph 3.2.). This commenced at the July Council meeting, where future projects were discussed.
- 4.8.3. The Council approved budgets and reserves during the budget setting process, where the precept is agreed, and the request submitted by the deadline dictated by the Borough Council.
- 4.8.4. The budget setting and precept for 2021/22 and the next 2 years budgets were discussed and agreed at the Council meeting on 9th November 2020.
- 4.8.5. The Council meets monthly (except August) to monitor the budget against actual income and expenditure from reports provided by the Clerk.

5. Recommendations.

- 6.1. There are no recommendations for this audit.



Gordon Fletcher (C.M.I.I.A.)

Internal Auditor to the Council

Date: