

MR LEWIS ANDERSON
INTERNAL AUDITING & LOCUM CLERK SERVICES

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Mr. Lewis Anderson,
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Monday 15th June 2026

New Frankley in Birmingham Parish Council,
% Ms. R. Anstey & M. Fackrell,
Sent via email

INTERNAL AUDIT SERVICES FOR NEW FRANKLEY IN BIRMINGHAM PARISH COUNCIL 2025-

26

Dear Clerk & RFO,

I write to confirm that I have completed the internal audit of the accounts, records and governance arrangements of New Frankley in Birmingham Parish Council for the financial year ended 31 March 2026. The audit has been carried out in accordance with the requirements of the *Practitioners' Guide* and in line with proper practices.

Based on the work undertaken, the audit has identified areas where internal controls, governance arrangements and risk management would benefit from strengthening. These matters are reflected within the Internal Audit Report where relevant assertions have been marked accordingly.

In particular, the following areas are brought to the attention of the Council for collective reflection:

Debit Card Arrangements

The Council currently operates with three debit cards, two held by officers and a third held by a volunteer, with transaction limits understood to be £200 per transaction and up to £1,000 per month. No formal debit card policy is in place setting out the volunteer's usage, and there is no explicit provision within the Council's Financial Regulations governing their issue, usage, authorisation or review. Debit cards present a higher inherent control risk as they enable expenditure outside the standard purchase order and invoice approval framework.

This matter also highlights a wider consideration in respect of the Council's approach to risk management. The use of debit cards, particularly where one is held by a non-employee, does not appear to have been fully reflected within the Council's assessment of internal control effectiveness or mitigated through strengthened arrangements such as tighter limits, alternative purchasing methods, or the use of controlled or pre-paid card solutions.

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The Council may wish to consider strengthening its governance framework in this area through the introduction of a formal policy, updates to Financial Regulations, and clearer oversight arrangements.

Council Vehicle

The Council owns a vehicle which is currently insured via an external organisation and operated in conjunction with that organisation. No formal agreement was identified setting out the respective roles, responsibilities or liabilities between the Council and the organisation.

In the absence of such an agreement, there is a lack of clarity regarding:

- Responsibility for insurance, maintenance and day-to-day usage;
- The extent to which the Council retains control and oversight of its asset;
- How risks associated with the vehicle are managed and allocated.

It was also noted that the insurance schedule does not clearly align with the Council's asset register, and the Council is reliant on a third party for assurance that the asset is appropriately insured.

The Practitioners' Guide requires that councils maintain complete and accurate asset registers and ensure that assets are properly safeguarded. The current arrangements reduce the level of assurance that the Council's asset is protected and managed in accordance with proper practices.

The Council may wish to formalise this arrangement to ensure clarity of governance, alignment of records, and appropriate control over Council-owned assets.

Community Organisation Relationship

I note that the two above issues stem from the relationship with a community organisation operating closely with the parish council. It is evident that there is a lack of clarity and consistency as to how the relationship with this group is managed, and the council would benefit from confirmation on the group's status as an organisation, and mapping out formally its relationship with the council (e.g. is it a separate organisation, working in partnership, or an organisation owned and directed by the council).

Annual Return Publication

Due to the timing of the completion and receipt of the Internal Audit report, the Council was unable to approve and publish the AGAR by 30th June and commence the statutory period for the exercise of public rights within the required timeframe.

The Accounts and Audit Regulations 2015 require smaller authorities to:

- Approve and publish the AGAR by 30th June; and
- Provide for a 30-working day public inspection period including the first 10 working days of July.

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Whilst this appears to arise from timing constraints, the Council may wish to review its annual timetable and processes to support compliance with these statutory requirements in future years.

VAT Reclaims

A VAT reclaim was submitted during the year covering expenditure across multiple prior years rather than being submitted on a more regular basis.

Whilst no financial loss is indicated and I have not parked this as an area of non-compliance on the Internal Audit Report, I wished to take this opportunity to raise with the Council the Practitioners' Guide's promotion of regular and timely VAT reclaims as part of good financial management practice, supporting both cash flow and accuracy of financial monitoring.

The Council may wish to consider adopting a more routine approach to VAT reclaims, for example on a quarterly or annual basis.

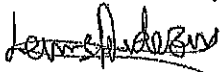
These matters are not intended to attribute responsibility to any individual, but are presented to assist the Council as a corporate body in strengthening its governance framework, internal controls and approach to risk management in line with the expectations of the *Practitioners' Guide*. The Internal Audit process is designed to support continuous improvement, and I am confident that addressing the points raised will further enhance the Council's financial management, transparency and accountability.

Please find attached my Internal Audit Report for the AGAR and my more detailed Internal Audit Checklist.

I would like to thank the Clerk and RFO for their assistance and cooperation during the audit process.

Yours sincerely,

Mr. Lewis Anderson, PSLCC



Email: LewisAnderson.InternalAuditServices@mail.co.uk

Phone: 07747 451030

Internal Audit Forum: [Lewis Anderson ~ Internal Audit Services ~ Internal Audit Forum](#)

New Frankley in Birmingham Parish Council Internal Audit Checklist
10/05/2025

ICD ref	Objective	Criteria / test	Y/N	Comments
A/I	Accounting records kept; bank reconciliations	Roll forward prior year balances	Y	
A/I		sample transactions to bank statements	Y	
A/I		bank recs prepared routinely and independently reviewed	Y	
A/I		verify year-end bank rec & AGAR line 8	Y	
A/I		check investment strategy if balances >£100k	Y	
B	Compliance with financial regulations; payments supported; VAT	Review tender/quote procedures vs SOs/FRs	Y	
B		ensure consistent tender limits	Y	
B		review invoice authorisation trail	Y	
B		segregation between setting up payments and releasing	Y	
B		VAT reclaim timely and per records	Y*	3 Years claimed at the end of FY.
B		controls over debt/credit cards	N	3x cards. RFO card. Limit of £2,000. Volunteers held with limits. £200/ transaction/ £1,000 per month.
C	Risk assessment and risk management	Confirm annual adoption of risk register	Y	
C		check insurance cover adequacy	TBD	The Council's vehicle is insured by an external organisation. Clarification has been sought from the insurer to look at bringing this in-house
C		review arrangements for monitoring play/open spaces	N/A	
C		review effectiveness of internal control review	N	Debit cards for the council are held by non-council staff without adequate spend controls/ review processes.
D	Budgeting, monitoring and reserves	Confirm full council approved precept	Y	
D		review periodic budget monitoring with variance commentary	Y	
D		seek explanations for variances	Y	
D		review EMR establishment/review	Y	
D		agree precept to submission and public record	Y	
E	Income controls: Invoicing, receipting, banking, VAT	Review aged debtors and follow-up	Y	
E		test controls over allotments, burials, hall hire, leases and other income streams	N/A	
E		check due-date control record for recurring income	N/A	
F	Petty cash / cash payments	If no cash payments, mark Not covered		
F		otherwise review petty cash/float controls	Y	
F		sample transactions to receipts	Y	
F		independent cash counts	Y	
F		VAT identified	Y	
F		physical cash count	Y	
F	cashing-up procedures (if applicable)	N/A		
G	Payroll, allowances, PAYE/NI and pensions	Confirm employment contracts	Y	
G		member allowances procedures	N/A	
G		test salary calculations vs approved scale/hours	Y	
G		correct tax codes	Y	
G		payroll software up to date	Y	
G		tax/NI/pension calculations and payments	Y	
G		employer pension % applied	Y	
H	Asset & Investment registers (Incl loans)	Confirm asset register maintained and updated	Y	
H		consider physical verification of high value assets	Y	
H		reconcile register to AGAR line 9	Y	
H		compare to insurance schedule	N	Vehicle omitted. See above.
H		check long-term investments and investment strategy	Y	
H		check borrowing approvals and AGAR line 5/10	N/A	
H	check any loans issued have indemnities	N/A		
J	Accounting	Confirm correct accounting basis (R&P or I&E)	Y	

J	Accounts statements prepared on correct basis; audit trail; debtors/creditors	ensure figures agree to cashbook	Y	
J		audit trail from underlying records	Y	
J		where applicable verify debtors/creditors arrangements	Y	
J		if turnover >£200k ensure I&E records maintained	Y	
K	Exemption (prior year) criteria and declaration	Confirm all exemption criteria met (<£25k receipts & payments)	N/A	
K		correct certificate prepared/minutes to deadline	N/A	
K		published with required info	N/A	
L	website publication requirements (current year at IA)	Review website to ensure required documents published incl ICO publication scheme	Y	
M	Public rights: proper period set in prior year	Obtain/examine public notice	N	Delay in approving AGAR owing to late receipt of the Internal Audit Report,
M		confirm 30 working day period incl first 10 working days of July	N	As above. 30 working day period commenced after 1st July.
M		check minuting of dates	N	As above.
N	Publication of prior year AGAR	Confirm statutory disclosure/publication requirements met for prior year AGAR per current AGAR front page	N	As above.
O	Digital & data compliance	Confirm generic email on authority-owned domain	Y	
O		website accessibility tested annually and statement updated	Y	
O		data audit date	Y	
O		data protection policy adopted & reviewed annually	Y	
O		IT policy up to date	Y	
P	Trust funds (if applicable)	Confirm charity filing up to date	N/A	
P		council sole trustee on register (if applicable)	N/A	
P		acting per trust deed	N/A	
P		meetings/accounts separate	N/A	
P		review independent examiner report where risk-based	N/A	

EXPLANATION FOR THE "NO" RESPONSES OF SECTION 1 on AGAR 2025-2026

On Friday, 12 June 2026, the Report of the Internal Auditor was received during the Council's Finance and Management Committee Meeting and reviewed there.

Internal Control Objectives were given as follows:

- A. Appropriate accounting records have been properly kept throughout the financial year. Answer: Yes. The Auditor has given "Yes" answers to the Precept and rates requirements, VAT accounting, cash payments, Salaries and PAYE, Periodic bank accounts reconciliations, Accounting Statements prepared during the year, website publishing information and compliance with the laws, regulations and proper practices relating to digital and data, listed in objectives D, E, F, G, I, J, L, and O.
- B. The Auditor disagreed with the second objective: This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
- C. The Auditor disagreed with the third objective: This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- H. Asset and Investment registers were complete and accurate and properly maintained.

The reason for the Auditor's "No" answers were the following:

His main issues are the lack of agreement between the parish council and the Street champions over the truck usage and their work. He wants to see something like manual of who is paying the bills and maintaining the truck, who's managing it, who's responsible for it. According to the Auditor there's nothing wrong for the truck to be a parish asset as many other parishes do hold assets for community use, but it needs to be specified. During the last 15 years the Community Street Champions, as an independent community group were allowed to use the Parish truck to collect waste on the estate, they used to hold a separate bank account and apply for annual grants. Currently the Street Champions do not hold a bank account and were unable to set up one due to bank offices closure. The Council accounts for street Champions separately as Grant under Section 137.

The Internal Auditor explained that he could not ignore the concerns disclosed to him by the Parish Clerk about the Council's lack of measures to prevent and detect fraud concerning the truck and credit cards given to use by volunteers and the potential non-compliance with the Financial regulations.

The second issue is with the credit cards issued by the Council bank for use by the volunteers limited to £200 per transaction for fuel and maintenance expenses.

On its review at the meeting on 12 June, 2026 the Finance & Management committee suggested the Council to issue prepaid cards instead of bank credit cards for volunteers to use for fuel and expenses, which the auditor agreed to. Otherwise, he said if the Council wants to keep the things how they are, the Credit Cards need to be specified again in the Internal Control Policy with the details to volunteers and periodically reviewing the limits on them. Second advisory of the F&M Committee is for an agreement to be drawn between the Council and Street Champions regarding the use of the truck. This will be presented and discussed in details on their next meeting in July.

Therefore, the objectives 2, 3 and 5 of the Annual Government Statement 2025-2026, Section 1 needed to be corrected with answers "no" to represent the views of the Internal Auditor. Objective 4 in Section 1 of the AGAR was required by the External Auditors last year to state "no" owing the late receipt of then Internal Auditor Report which consequently brought the approval of AGAR 2024-2025 by the Council and publishing the Notice of the public rights to inspect the accounts after 1st July 2025.

Unfortunately, each of those items is reflected in two separate objectives on the Internal Auditor's AGAR Form and this is the reason he gave us 2 ore items of "No" in objectives M and N on the Internal Auditor Report.

Explanation prepared by the RFO

On 15 June. 2026

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Wednesday 3 June – Tuesday 14 July 2026. (The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

Smaller authority name: **New Frankley in Birmingham Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement: Friday 19 June 2026 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) Rachael Anstey - Clerk. 12 Arden Road, Rubery, Rednal, Birmingham, B45 0JA /0121 457 9410/ clerk@newfrankleyinbirminghamparishcouncil.gov.uk commencing on (c) Monday 22nd June 2026 and ending on (d) Friday 31st July 2026</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is: Moore East Midlands (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) Margarita Fackrell-Responsible Financial Officer.</p> <p>Local internal auditor is: Mr Lewis Anderson 119 Field Lane, Burton Upon Trent, Staffordshire, DE13 0NJ</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2026 for 2025/26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

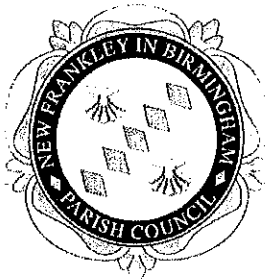
Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the Local Audit and Accountability Act 2014.

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.

NEW FRANKLEY IN BIRMINGHAM PARISH COUNCIL



Statement of Powers of Competence

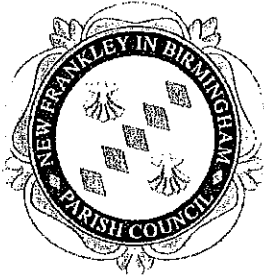
This small authority does not hold the General Power of Competence.

It doesn't meet one of the eligibility criteria, although it meets the total number of elected members, the Proper Clerk did not hold the Certificate in Local Council Administration (CiLCA) or an equivalent qualification.

Working for the Frankley community

**12 Arden Road, Frankley, Birmingham, B45 0JA
Tel: 0121 457 9410
Email: newfrankleyparishcouncil@gmail.com**

NEW FRANKLEY IN BIRMINGHAM PARISH COUNCIL



Declaration of the Accounting Statements

This smaller authority declares to the effect that the status of the Accounting Statements are unaudited and the Accounting Statements as published may be subject to change.

Signed by M Fackrell

Margarita Fackrell
Responsible Financial Officer
New Frankley in Birmingham Parish Council

Working for the Frankley community

12 Arden Road, Frankley, Birmingham, B45 0JA

Tel: 0121 457 9410

Email: newfrankleyparishcouncil@gmail.com

New Frankley in Birmingham Parish Council

Prepared by: Margarita Fackell, RFO
Name and Role (Clerk/RFO etc)Date: 01/06/26Approved by: [Signature]
Name and Role (RFO/Chair of Finance etc)Date: 15/6/26

	Bank Reconciliation at 31/03/2026		
	Cash In Hand 01/04/2025		108,373.47
	ADD Receipts 01/04/2025 - 31/03/2026		92,426.01
			200,799.48
	SUBTRACT Payments 01/04/2025 - 31/03/2026		100,221.34
A	Cash In Hand 31/03/2026 (per Cash Book)		100,578.14
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2026	168.82	
	Current Account - New Frankley In 31/03/2026	52,840.86	
	Deposit Account - New Frankley In 31/03/2026	47,568.46	
	Multipay Credit card 31/03/2026	0.00	
			100,578.14
	Less unrepresented payments		
			100,578.14
	Plus unrepresented receipts		
B	Adjusted Bank Balance		100,578.14
	A = B Checks out OK		

New Frankley in Birmingham Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	108,252.54	
Cash in Hand	120.93	
Current Account		
Deposit Bank Account		
Petty Cash	200.00	
Precept	48,656.00	
Localising Council Tax Support Grant	40,899.00	
Untaxed Interest Current Account		
Untaxed Interest Deposit Account	1,041.01	
Frankley Neighbourhood Forum		
Transfer from Deposit Account		
Multi Pay Credit Card		
Receivable VAT		
Staff Salaries Inc Employers NIC		35,880.48
Employer Pension Contribution		
Employee Pension Contribution		
Staff Expenses		
Nest Pensions Contributions		2,679.23
Underpayment of NI and PAYE		
Staff Wages		1,904.76
Office Lease		8,000.00
Business Rates		
Water Rates		228.53
Electricity Bills		666.04
Gas Bills		845.52
Telephone		425.32
Broadband Service		
Office Furniture and Equipment		37.49
Premises Repairs and Maintenance		
Office Equipment Maintenance		1,078.26
Office Printer Lease		1,291.39
Replacement Computer		
Refurbishment of Office		
Phone System Lease		1,629.16
Office Supplies		555.35
Printing		
Computer Software/Consumables		
Parish Newsletter		1,090.00
Website Hosting/Updates		262.20
Audit Fees		873.25
Subscriptions (WALC and NALC)		1,181.49

New Frankley In Birmingham Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Advertising - Publicity		
Training		
Unity Service Charges		105.10
Visa Lloyds Credit Card Service Charges		83.00
Public Liability Insurance		1,050.49
Data Protection Officer		47.00
CCTV System		
Council Discretionary Fund		
Chairman Allowance	130.00	1,170.00
Payroll Outsource		439.50
New Community Grants		
Christmas Tree Costs		260.00
Frankley Carnival & Community Events		5,000.00
Maintenance Notice Boards		
Defibrillator Annual Inspection		135.00
Winter/Summer Planters		
New Grants Seed Pot		
Frankley Community Awards		
Poop Scoops		1,222.66
Frankley Neighbourhood Forum		
Gardening Services		1,190.00
Frankley Street Champions		120.54
Frankley Truck	1,500.00	6,240.97
Elections Costs		
Provision for Elections		
Flood Provision		
PAYE STAFF QUARTER		4,153.11
Insurance Claim		
TRUCK TRANSIT 350 MWBCAGE TIPPI		15,340.00
VAT		5,057.50
	92,426.01	100,221.34
Closing Balances:		
Balances in Bank Account		100,409.32
Cash In Hand		168.82
TOTAL	200,799.48	200,799.48

The above statement represents fairly the financial position of the council as at 31 Mar 2026

New Frankley In Birmingham Parish Council
STATEMENT OF ACCOUNTS

RECEIPTS

PAYMENTS

Signed

M. Farrell
Responsible Financial Officer

Date

04/00/2026

New Frankley in Birmingham Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	95710.12	108373.47				BALANCE B/F AGREES
2	Annual precept	59308.00	48656.00	-10652.00	18%	Yes	
3	Total other receipts	44053.16	43770.01	-283.15	1%	No	
4	Staff Costs	39152.13	44597.58	5445.45	14%	No	
5	Loan Interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	51545.68	55623.76	4078.08	8%	No	
7	Balances carried forward	108373.47	100578.14	-7795.33	7%	No	
8	Total Cash and Short Term Investments	108373.47	100578.14	-7795.33	7%	No	
9	Total Fixed Assets and Long Term Investments	62183.82	77523.82	15340.00	25%	Yes	PURCHASE OF 350 MWB CAGE TIPPER TRUCK FORD TRANSIT ON 19 JUNE 2025
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

New Frankley In Birmingham Parish Council
Annual Return

Accounts for Year from 01/04/2025 to 31/03/2026

This is prepared based on the information in "Governance and Accountability for Local Councils : a Practitioners' Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

* Note :- An asterisk to the right of the box below indicates it is an item that has changed by more than 15% and £200 from the previous year and probably warrants a comment in your notes. This is only an indication and should not be considered exclusive. You will only see asterisks if this is the second year you have used the report.

Box No.	Description	Year ending		
		31/03/2025 £	31/03/2026 £	
1	Balances brought fwd	95,710.12	108,373.47	
2	Annual precept	69,308.00	48,656.00	*
3	Total other receipts	44,053.16	43,770.01	
4	Staff Costs	39,152.13	44,597.58	
5	Loan Interest/capital repayment	0.00	0.00	
6	Total other payments	51,545.68	55,623.76	
7	Balances carried forward	108,373.47	100,578.14	
8	Total Cash and Short Term Inve	108,373.47	100,578.14	
9	Total Fixed Assets and Long Ter	62,183.82	76,528.81	*
10	Total Borrowings	0.00	0.00	

New Frankley in Birmingham Parish Council
Reserves Balance
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Replacement Office Equipment	3,000.00				3,000.00
Total Capital	3,000.00				3,000.00
Earmarked					
Replacement Truck	20,000.00		15,340.00		4,660.00
Frankley Library Community Eve	2,000.00				2,000.00
Community Newsletter	475.00				475.00
Community Grants	4,000.00				4,000.00
Honorary Man	2,300.00				2,300.00
Floods and Natural Emergency	5,000.00				5,000.00
Defibrillator	5,000.00				5,000.00
Remembrance Moat	5,000.00				5,000.00
CCTV Maintenance	5,000.00				5,000.00
Elections	5,000.00				5,000.00
Premises Repairs	4,500.00				4,500.00
Frankley Street Champions					0.00
Total Earmarked	58,275.00		15,340.00		42,935.00
TOTAL RESERVE	61,275.00		15,340.00		45,935.00
GENERAL FUND					54,643.14
TOTAL FUNDS					100,578.14

Asset Register

The purpose of the register is to record your fixed assets and long term investments. This can be used regardless of whether you prepare your accounts on a Receipts and Payments basis or an Income and expenditure basis

Description	Status	Cost Centre	Date Acquired	Purchase Value	Current Value	Location/Responsibility	Estimated Life
Truck Purchase	ACTIVE	Other Assets	23/06/2025	£15,340.00			
ANNIKE CCTV Surveillance wall mounted+DVR Video Recdr.	ACTIVE			£134.99	£0.00	In front parish office	
Office Furniture	ACTIVE		May 2016	£3,789.79	£0.00	In use through offices	
Fully Automatic Defibrillator plus protective case	ACTIVE		March 2019	£2,120.00	£0.00	Available outside shops	
Outdoor Flower Planters 6x£250 each	ACTIVE		January 2019	£1,500.00	£0.00	Outside shops/Reaside/Forestdale school	
2 Oak Book Cases	ACTIVE		January 2019	£259.50	£0.00	In use in meeting hall	
Additional Public Seating	ACTIVE		January 2018	£194.40	£0.00	In use in meeting hall	
Reception Desk Intercom	ACTIVE		December 2016	£48.44	£0.00	Located main office	
Fridge	ACTIVE		July 2016	£109.99	£0.00	In use in meeting hall	
Office Based CCTV	ACTIVE		April 2016	£423.60	£0.00	Located main office	
2 off Lenovo IdeaPad and screens	ACTIVE		May 2015	£659.00	£0.00	Located main office	
Computer projector	ACTIVE			£0.00	£0.00		
Desktop wireless keyboard/mouse	ACTIVE		April 2016	£35.00	£0.00	Located main office	
Office Vertical Blinds	ACTIVE		May 2016	£223.20	£0.00	located small office	
Windows 10 Computer Tower/Monitor/keyboard and Mouse	ACTIVE		November 2015	£510.00	£0.00	Located main office	

Description	Status	Cost Centre	Date Acquired	Purchase Value	Current Value	Location/Responsibility	Estimated Life
Additional Parish Notice Board	ACTIVE		September 2013	£490.00	£0.00	Wareham Road	
Snow Clearing Equipment	ACTIVE		February 2013	£562.00	£0.00	Available at Kremlin 1	
War Memorial	ACTIVE		September 2017	£5,000.00	£0.00	Outside Arden Shops	
Parish Notice Board	ACTIVE		September 2010	£1,427.00	£0.00	Reaside Center	
Computer projector	ACTIVE		January 2020	£60.00	£0.00	In office storage	
kick step FOR Office	ACTIVE		October 2019	£39.99	£0.00	In use in meeting hall	
Vax Spot Wash Cleaner	ACTIVE		January	£83.00	£0.00	In parish office storage	
2 Microwaves	ACTIVE		April 2023	£180.00	£0.00	1 in use & 1 in storage	
Office Shredder Bonsaii with 4 wheels, 23 l bin	ACTIVE		January	£135.99	£0.00	In meeting room	
Lenovo Laptop	ACTIVE		November	£499.99	£0.00	In parish office	