

Stanway Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2019

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Stanway Parish Council for the year ended 31 March 2019 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Stanway Parish Council on application to:	
(a) <u>DAVID LINES - CLERK AND RFO</u> <u>THE COUNCIL OFFICE, VICTORY HALL</u> <u>VILLA ROAD, STANWAY CO3 0RH</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <u>10-2 TUESDAYS AND THURSDAYS</u> <u>(BY APPOINTMENT ON 01206 54442)</u>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of <u>£1.00</u> for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>DAVID LINES</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>30/9/19</u>	(e) Insert the date of placing of the notice

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 1-12 July 2019 for 2018/19 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.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

STANWAY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

	Agreed		Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.		✓	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

27/06/2019

and recorded as minute reference:

19/8.11.4

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.stanwaypc.org.uk

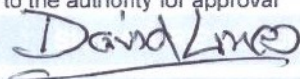
Section 2 – Accounting Statements 2018/19 for

STANWAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	101225	233284	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	132582	151036	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	557767	17986	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	45826	57,101	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	25434	24722	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	487410	133,886	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	232905	186597	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	229103	182777	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2451846	145347	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	200000	184000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

27/06/2019

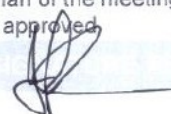
I confirm that these Accounting Statements were approved by this authority on this date:

27/06/2019

as recorded in minute reference:

19/8.11.4

Signed by Chairman of the meeting where the Accounting Statements were approved



Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Stanway Parish Council – EX0230**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- The balance brought forward from the previous year of £233,284 (Section 2, Box 1) does not agree to the prior year balance carried forward of £232,905 (Section 2, Box 7). The VAT reclaim of £380 should be reflected in Section 2, Box 3 of the current year column. Therefore, Section 2, Boxes 1 and 3 should read £232,905 and £18,356.
- The smaller authority has not restated the 2017/18 figure when revaluing assets in Section 2, Box 9. Please note that the Practitioners' Guide allows smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated for consistency and comparability.

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority and the internal auditor have both drawn attention to some significant internal control issues that occurred during 2018/19 in their responses to the Annual Governance Statement assertions and the Annual Internal Audit Report objectives respectively. The internal auditor has also reported the issues in their detailed internal audit report. The Council has provided us with an explanation and the actions already taken to address the issues.

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2019/20 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2019/20 and ensure that it makes proper provision for the exercise of public rights during 2020/21.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

26/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Stanway Parish Council Draft Financial Reports (ytd 31st March 2019)

N.B. Subject to External Audit

Annual Internal Audit Report 2018/19

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 2019.

The internal audit for 2018/19 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? Please choose one of the following		
	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.			N/A
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 records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>'Not Covered' should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
		✓	

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

* SEE ATTACHED REPORT
Date(s) internal audit undertaken

23 & 25 APRIL 2019

Name of person who carried out the internal audit

GORDON MUISSGTON

Signature of person who carried out the internal audit



Date 25/4/19

*If the response is 'no' you must include a note to 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).

Section 2 – Accounting Statements 2017/18 for

STANWAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	74927	101225	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	105494	132582	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	53946	557767	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	45280	45826	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	26146	25434	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	61716	487410	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	101225	232905	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	95650	229103	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2451846	2451846	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	232000	200000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The March 31st 2018 "Balances Carried Forward" in Box 7 have been restated from £232,905 to £233,284. This reflects a claim of £379.60 for VAT not identified in the 2017/2018 accounts, but refunded in FY 2018/2019

22 April 2019 (2018-2019)

Stanway Parish Council
Reconciliation between Box 7 and Box 8
31/03/2019

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	Amount	Amount
Box 7 - Balances carried forward		186,596.68
Debtors	0.00	
Payments in Advance	0.00	
Stocks and Stores	0.00	
VAT Recoverable	5,077.04	
TOTAL DEDUCTIONS		5,077.04
Creditors	1,244.69	
Receipts in Advance	0.00	
Doubtful Debts	12.92	
TOTAL ADDITIONS		1,257.61
Box 8 - Total cash and short term investments		182,777.25

Stanway Parish Council
BALANCE SHEET
31/03/2019

<i>(Last) Year Ended</i> 31 Mar 2018		<i>(Current) Year Ended</i> 31 Mar 2019
£	CURRENT ASSETS	£
0.00	Stocks and stores	0.00
0.00	Work in progress	0.00
0.00	Debtors (Net of provision for doubtful debts)	-12.92
0.00	Payments in advance	0.00
4,181.61	VAT Recoverable	5,077.04
0.00	Temporary lendings (investments)	0.00
229,102.68	Cash in hand	182,777.25
233,284.29	TOTAL ASSETS	187,841.37
	CURRENT LIABILITIES	
0.00	Creditors	1,244.69
<u>233,284.29</u>	NET ASSETS	<u>186,596.68</u>
	Represented by:	
233,284.29	General fund Balance	103,686.68
	Reserves:	
0.00	Capital	0.00
0.00	Earmarked	82,910.00
0.00	Adjustments	0.00
<u>233,284.29</u>		<u>186,596.68</u>

22 April 2019 (2018-2019)

Stanway Parish Council
Schedule of All Borrowings

Date	Description	Original Amount	Outstanding Amount	Notes
01/01/2009	PWLB Loan	344,000.00	184,000.00	
		<u>344,000.00</u>	<u>184,000.00</u>	

	Year of purchase	Details of item(s)	Ref	Location or keeper	Ins. Valuation	Purchase price*	Life	Residual value £	Year of disposal
							years		
BUILDINGS	1946?	Village Hall	*		£310,838.00	1748280	N/A	1	N/A
	1970's ?	Tollgate Hall	*		£228,788.00	392837	N/A	1	N/A
	2007	Victory Hall	*		£371,785.00	Part of VH	N/A	1	N/A
LAND	1946	Car Parks at Halls			N/A	450	N/A	1	N/A
	1946	Playing Field			N/A	500	N/A	1	N/A
	1970's ?	Land at Swan green			N/A	1	N/A	1	N/A
	1970's ?	Land at Stanway Green			N/A	0	N/A	1	N/A
	1970's ?	Land between London & Peace Rds			N/A	0	N/A	1	N/A
	2010	Burial Ground			N/A	0	N/A	1	N/A
PLAY EQUIPMENT	Itemise	Play Equip SWG			£28,797.64	10000		£28,798.00	
	Itemise	Play Equip Lucy Le			£24,307.41	?		£24,307.00	
	2008?	Fencing Play areas			£14,094.74	11000	20	14094	
YOUTH GARDEN	2011	Youth Pod			£6,814.91	5995		6814	
	2011	Blue Tooth			£966.24	850		966	
	2011	Basket Ball Net			£3,222.72	2835		3223	
	2011	Youth Garden Fence			£1,705.15	1500		1705	
	2011	Cycle Rack			£676.39	595		676	
	?	Bench			incl in seats			0	
	?	Bench			incl in seats			0	
BURIAL GROUND	2011	Memorial Wall			£3,353.47	2950		3353	
	2011	Entrance Gates & wall			£8,355.20	7350		8355	
	2011	Bench			incl in seats	0		0	
	2009	Tree planting equip				475		0	
	2018	Shed			Not insured to be insured			515	
	2012	Grave Shoring Equipment			£3,752.42	3566		3752	
MPGA		MPGA site			£39,786.75	67136	20		
	?	MPGA Tennis nets	SRFC		£2,098.47		7		
	?	MPGA Netball nets	SRFC		(incl above)				
	?	MPGA 5 a-side-goal	SRFC		(incl above)				
	?	MPGA Posts & nets	SRFC		(incl above)				
	?	8 F/lights at MPGA	SRFC		£13,060.27		10		
	?	Courts & fencing			(incl in site)				
SEATS	1	SWG			£3,805.36		10		
	2	SWG			(incl above)				
	2001	Tree seat Swan gn			(incl above)				
	2001	Tree Seat B/on Gn			(incl above)				
	Historic	Fiveways			(incl above)				
	7	Public seat ??????			(incl above)				
	2001	Log Seat SWG			(incl above)				
	2001	Log Seat SWG			(incl above)				
	2014	Bench Play Field			(incl above)	0			
	2014	Bench Play Field			(incl above)	0			
	2014	Bench Play Field			(incl above)	0			
	2014	Bench Play Field			(incl above)	0			
LITTER BINS	2001	Litter bin SWG			£915.06		5	915	
	2001	Litter bin SWG			(incl above)				
	2001	Litter bin D Garden			(incl above)				
	2001	Litter Bin Playing Field			(incl above)				
	2011	Litter bin Youth Garden			£335.35				
STREET FURNITURE	2008?	Village Map Display		Fixed		0			
	?	Village Sign		Fixed	Not insured		20		
BUS SHELTERS	Historic				£33,528.37		20	33528	
		BS Swan Green			for		10		2009/10
	1953	BS London Road 1			5		100		
	2009	BS London Road 2			shelters		100	0	
		BS Wheatfield Rd					10		2008/9
		BS Holly Rd					10		
NOTICE BOARDS	Historic	NB Warren Farm			£725.25	Historic	10	725	
	2007/8?	NB Fiveways			1/3 of above	1000	10		
	2007/8?	NB Villa Road			1/3 of above	1000	10		
	2009	BS Coronation			Not insured	145			
	2009	BS London Road			Not insured	145			
	2011	BS Holly Road			Not insured	145			
	2012	BS Blackbry/Rowan			Not insured	145			
MISCELLANEOUS	2008	Memorial Board			£5,342.79	4700		5342	
	2019	Defibrillator + Cabinet						1350	
	2014	Personal Computer		Office	part of 3721.56		3	£3,721	
	2012	Personal Computer		A Ward (staff)	part of 3721.56		3	£0	
	2014	Laptop		Office	566.95	£545		£572	
	?	Printer		A Ward (staff)	part of 3721.56		3	£0	
	2012	Printer		Office	£1,103.66		3	£0	rented
	2014	Projector		Office	£405.72	£390		£0	
	?	P A System		Office	£1,074.25	£2,000	4	£1,074	
	2012	Shredder		Office	Not insured		5	£0	
	2009/10	Bookcase		Office	part of 3721.56	70	10	0	
	2009/10	Bookcase		Office	part of 3721.56	70	10	0	
	2008?	Telephone system		Office	part of 3721.56		7	0	
	2010	Camera		Office	part of 3721.56			0	
	2009	Lectern		Victory Hall	Not insured	100		0	
	2010	Marquee		Storage Unit	Not insured	68		0	
	2011	Coconut Shy Hoops		Storage Unit	Not insured	100		0	
	2011	Bowl for Pig Board		Storage Unit	Not insured	?		0	
	2010	Storage Unit		Tollgate Hall	£1,523.27			1523	
	?	Leaf Blower		Store	Not insured ?		5	30	
STREET LIGHTS					£72,799.50				
TOTALS					£1,184,533	£2,266,943		£145,347	

Stanway Parish Council
Income & Expenditure Account
01/04/2018 to 31/03/2019

(Last) Year Ended
31 Mar 2018

(Current) Year Ended
31 Mar 2019

Income

A - General Income	157,288.22
C - Administration - Office/IT	0.04
G - Parks & Recreation	1,994.08
I - Community Events	527.00
J - Burial Grounds	1,310.00
K - MPGA	7,765.00
L - Grants and Donations	138.00
	<u>£169,022.34</u>

Expense

B - Administration - Personnel	59,932.17
C - Administration - Office/IT	5,884.14
D - Administration - Audit & Accoun	2,819.00
E - Administration - Other	4,298.35
G - Parks & Recreation	14,537.19
H - Street Maintenance	25,666.08
I - Community Events	296.68
J - Burial Grounds	1,319.02
K - MPGA	8,463.49
L - Grants and Donations	1,527.50
M - Loans	24,722.00
N - Village Hall	66,231.41
Provision for Doubtful Debts	12.92
	<u>£215,709.95</u>

General Fund

0.00	Balance at 01 Apr 2018	233,284.29
<u>0.00</u>	ADD Total Income	<u>169,022.34</u>
		402,306.63
<u>0.00</u>	DEDUCT Total Expenditure	<u>215,709.95</u>
		186,596.68
<u>0.00</u>	Transfer to/from Reserves	<u>82,910.00</u>
<u>£233,284.29</u>	Balance at 31 Mar 2019	<u>£103,686.68</u>

Transfers:

General Fund to Earmarked Reserve £82,910.00

Stanway Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Balance at Bank	229,102.68	
Precept	151,036.00	
Wayleaves	1.00	
CBC Grants - General	500.00	
Interest Income	156.22	
LCTS Grant	5,595.00	
Salaries		37,989.02
PAYE/NI		6,930.86
Home working allowance		216.00
Pension contributions		4,534.55
Payroll Services		369.68
Training - All		1,480.00
Travel expenses		778.51
Stationery - Councillors		113.01
Postage		211.63
Office supplies		579.11
Printer maintenance		781.96
PC Maintenance		1,092.40
Phone/Broadband charges	0.04	1,639.04
Website Maintenance		1,400.00
Internal Audit Fees		1,250.00
External Audit Fees		1,300.00
Accounting software fees		269.00
General repairs	1,794.08	2,399.83
Car Park repairs		2,710.30
Play area signs		102.50
Grounds maintenance	200.00	6,050.00
Play area bark		1,400.00
Play area benches/bins		1,380.00
Insurance		1,970.89
Annual Subscriptions		1,530.67
Bank charges		114.29
Other specialist fees		682.50
Zoning Team		11,583.48
Street Light Costs		4,856.70
MW Consumables		259.56
CE Income	527.00	
CE Expenditure		296.68
Burial Ground Income	1,305.00	
Tree sponsorship	5.00	
BG Maintenance		1,169.02
MGPA Income	7,765.00	
Maintenance		6,143.12
Stationery		79.00
Lease		100.00
Specialist fees		1,675.00
Electricity		466.37
s137/72 & s19/MPA76	138.00	1,527.50
Chairman's Allowance		89.85
Room Hire		180.00
Capital repayments		16,000.00
Interest payments		8,722.00
Street signs etc		483.56
Temporary staff		6,186.00
Street lighting electricity		8,742.34
Memorial Brick		150.00
Architectural and other fees		5,515.89
Building Costs		60,430.06
Construction Insurance		285.46
Safety Inspections		235.00
VAT	20,503.47	21,398.90
	189,525.81	235,851.24
Closing Balances:		
Balances in Bank Account		182,777.25
TOTAL	418,628.49	418,628.49

Stanway Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

Cost Centre A - General Income

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
1	Precept	151,036.00	151,036.00					
2	Wayleaves	11.00	1.00	-10				-10
3	CBC Grants - General	500.00	500.00					
4	CBC Grants - CIL, s106, etc..							
5	Other Grants							
6	Interest Income	25.00	156.22	131				131
7	LCTS Grant	5,595.00	5,595.00					
77	Miscellaneous	3.00		-3				-3
85	VAT Refund							
SUB TOTAL		157,170.00	157,288.22	118				118

Cost Centre B - Administration - Personnel

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
8	Salaries				40,400.00	37,989.02	2,411	2,411
9	PAYE/NI				7,250.00	6,930.86	319	319
10	Home working allowance				500.00	216.00	284	284
11	Pension contributions				4,750.00	4,534.55	215	215
12	Payroll Services				400.00	369.68	30	30
13	Training - All				2,500.00	1,480.00	1,020	1,020
14	Travel expenses				900.00	778.51	121	121
15	Stationery - Councillors				250.00	113.01	137	137
75	Chairman's Allowance				200.00	89.85	110	110
82	Temporary staff				6,200.00	6,186.00	14	14
SUB TOTAL					63,350.00	58,687.48	4,663	4,663

Cost Centre C - Administration - Office/IT

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
16	Postage				250.00	211.63	38	38
17	Office supplies				700.00	579.11	121	121
18	Printer maintenance				1,200.00	781.96	418	418
19	PC Maintenance				1,200.00	1,092.40	108	108
20	Phone/Broadband charges		0.04	0	1,700.00	1,639.04	61	61
21	Website Maintenance				1,500.00	1,400.00	100	100
22	Office IT Reserve				1,200.00		1,200	1,200
23	PA System Reserve				500.00		500	500
78	Room Hire				250.00	180.00	70	70
SUB TOTAL			0.04	0	8,500.00	5,884.14	2,616	2,616

Cost Centre D - Administration - Audit & Accounting

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
24	Internal Audit Fees				1,250.00	1,250.00		
25	External Audit Fees				1,300.00	1,300.00		
26	Accounting software fees				500.00	269.00	231	231
SUB TOTAL					3,050.00	2,819.00	231	231

Cost Centre E - Administration - Other

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
36	Insurance				2,650.00	1,970.89	679	679
37	Annual Subscriptions				1,600.00	1,530.67	69	69

Stanway Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

38	Bank charges	50.00	114.29	-64	-64
39	Election Reserve	2,000.00		2,000	2,000
40	Legal Fees Reserve	1,800.00		1,800	1,800
41	Other specialist fees	700.00	682.50	18	18
74	Sundry items				
SUB TOTAL		8,800.00	4,298.35	4,502	4,502

Cost Centre F - Planning

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
76	Neighbourhood Plan							
SUB TOTAL								

Cost Centre G - Parks & Recreation

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
27	General repairs		1,794.08	1,794	1,000.00	2,399.83	-1,400	394
28	Car Park repairs				2,750.00	2,710.30	40	40
29	Play equipment Reserve				1,000.00		1,000	1,000
30	Play area signs				150.00	102.50	48	48
31	Grounds maintenance		200.00	200	5,850.00	6,050.00	-200	
32	Play area bark				2,000.00	1,400.00	600	600
33	Tree maintenance				2,000.00		2,000	2,000
34	Youth Pod							
35	Play area benches/bins				1,500.00	1,380.00	120	120
42	Pest control				100.00		100	100
52	MW Consumables				500.00	259.56	240	240
90	Safety Inspections				250.00	235.00	15	15
SUB TOTAL			1,994.08	1,994	17,100.00	14,537.19	2,563	4,557

Cost Centre H - Street Maintenance

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
45	Zoning Team				13,000.00	11,583.48	1,417	1,417
46	Bus Shelter Reserve				500.00		500	500
47	Grass verge maintenance							
48	Tree Maintenance							
49	Notice Board Reserve				200.00		200	200
50	Street Light Costs				5,000.00	4,856.70	143	143
51	Street Light Reserve				1,000.00		1,000	1,000
81	Street signs etc				500.00	483.56	16	16
84	Street lighting electricity				10,200.00	8,742.34	1,458	1,458
SUB TOTAL					30,400.00	25,666.08	4,734	4,734

Cost Centre I - Community Events

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
53	CE Income		527.00	527				527
54	CE Expenditure				500.00	296.68	203	203
SUB TOTAL			527.00	527	500.00	296.68	203	730

Cost Centre J - Burial Grounds

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
55	Burial Ground Income	1,200.00	1,305.00	105				105
56	Tree sponsorship	20.00	5.00	-15				-15
57	BG Maintenance				2,000.00	1,169.02	831	831

Stanway Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

58	BG Reserve				500.00		500	500
59	Memorial Plaque Reserve				200.00		200	200
86	Memorial Brick					150.00	-150	-150
SUB TOTAL		1,220.00	1,310.00	90	2,700.00	1,319.02	1,381	1,471
Cost Centre K - MPGA								
		Receipts			Payments			Net Position
Code	Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
60	MGPA Income	5,000.00	7,765.00	2,765				2,765
61	Maintenance				6,750.00	6,143.12	607	607
62	Stationery					79.00	-79	-79
63	Lease				180.00	100.00	80	80
64	Specialist fees				1,750.00	1,675.00	75	75
65	Electricity				600.00	466.37	134	134
66	Insurance							
67	Repairs				35,000.00		35,000	35,000
68	Replacement Reserve							
69	Rent							
SUB TOTAL		5,000.00	7,765.00	2,765	44,280.00	8,463.49	35,817	38,582
Cost Centre L - Grants and Donations								
		Receipts			Payments			Net Position
Code	Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
70	s137/72 & s19/MPA76		138.00	138	1,560.00	1,527.50	33	171
71	s106 expenditure							
72	Other grants							
73	CIL Grant expenditure							
SUB TOTAL			138.00	138	1,560.00	1,527.50	33	171
Cost Centre M - Loans								
		Receipts			Payments			Net Position
Code	Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
79	Capital repayments				16,000.00	16,000.00		
80	Interest payments				9,500.00	8,722.00	778	778
SUB TOTAL					25,500.00	24,722.00	778	778
Cost Centre N - Village Hall								
		Receipts			Payments			Net Position
Code	Title	Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
87	Architectural and other fees				8,250.00	5,515.89	2,734	2,734
88	Building Costs				83,450.00	60,430.06	23,020	23,020
89	Construction Insurance				300.00	285.46	15	15
SUB TOTAL					92,000.00	66,231.41	25,769	25,769
NET TOTAL		163,390.00	169,022.34	5,632	297,740.00	214,452.34	83,288	88,920
V.A.T.			20,503.47			21,398.90		
GROSS TOTAL			189,525.81			235,851.24		

Stanway Parish Council

Bank Reconciliation at 31/03/2019			
	Cash in Hand 01/04/2018		229,102.68
	ADD		
	Receipts 01/04/2018 - 31/03/2019		189,525.81
	SUBTRACT		
	Payments 01/04/2018 - 31/03/2019		418,628.49
			235,851.24
A	Cash in Hand 31/03/2019 (per Cash Book)		182,777.25
<hr/>			
	Cash in hand per Bank Statements		
	Cash 31/03/2019	0.00	
	Barclays Main C/A 31/03/2019	70,555.14	
	Burial Grounds 25/04/2019	0.00	
	Youth Garden 25/04/2019	0.00	
	MGPC C/A 25/04/2019	0.00	
	Burial Grounds Savings 25/04/2019	0.00	
	MGPA Savings 25/04/2019	0.00	
	Barclays Premium Savings A/C 31/03/2019	65,990.46	
	Community Events 25/04/2019	0.00	
	Unity Trust Bank 31/03/2019	46,696.65	
			183,242.25
	Less unrepresented cheques As attached		465.00
			182,777.25
	Plus unrepresented receipts As attached		0.00
B	Adjusted Bank Balance		182,777.25
<hr/>			
	A = B Checks out OK		

Payments in excess of £500 (excluding staff payments)

2 May 2019 (2018-2019)

Stanway Parish Council

PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
1	Annual Subscriptions	30/12/2018		Barclays Main C/A	103591	Annual Subscription	EALC	E	1,070.17	0.00	1,070.17
19	Architectural and other fees	30/12/2018		Barclays Main C/A	103610	Architectural fees	Ingleton Wood	S	2,328.33	465.67	2,794.00
20	Architectural and other fees	30/12/2018		Barclays Main C/A	103611	Architectural fees	Ingleton Wood	S	1,164.17	232.83	1,397.00
30	Zoning Team	31/12/2018		Barclays Main C/A	103619	Litter pick	Colchester BC	X	2,895.87	0.00	2,895.87
48	Internal Audit Fees	31/12/2018		Barclays Main C/A	103638	Audit fees	G Mussett	X	1,250.00	0.00	1,250.00
59	Phone/Broadband charges	31/12/2018		Barclays Main C/A		Telephone & Broadband	BT	S	515.42	103.08	618.50
60	Capital repayments	31/12/2018		Barclays Main C/A		Loan repayment	PWLB	X	8,000.00	0.00	8,000.00
61	Interest payments	31/12/2018		Barclays Main C/A		Loan interest	PWLB	X	4,450.00	0.00	4,450.00
84	Building Costs	31/12/2018		Barclays Main C/A	103688	Village Hall Refurbishment	Beardwell Construction	S	33,937.75	6,787.55	40,725.30
90	Insurance	31/12/2018		Barclays Main C/A	103677	Insurance	Came & Co	E	1,970.89	0.00	1,970.89
106	Zoning Team	31/12/2018		Barclays Main C/A	103694	Litter pick	Colchester BC	X	2,895.87	0.00	2,895.87
114	Building Costs	31/12/2018		Barclays Main C/A	103702	Village Hall Refurbishment	Beardwell Construction	S	23,605.14	4,721.03	28,326.17
119	Architectural and other fees	31/12/2018		Barclays Main C/A	103707	Architectural fees	Ingleton Wood	S	539.85	107.97	647.82
131	Street Light Costs	31/12/2018		Barclays Main C/A	103717	Street Lighting Maintenance	A&J Lighting	S	881.45	176.29	1,057.74
135	Maintenance	31/12/2018		Barclays Main C/A	103721	MPGA Maintenance	Stanway Rovers FC	S	2,372.50	474.50	2,847.00
137	Street lighting electricity	31/12/2018		Barclays Main C/A	103724	Street Lighting electricity	Colchester BC	S	5,449.40	1,089.88	6,539.28
139	Building Costs	31/12/2018		Barclays Main C/A	103726	Village Hall Refurbishment	Beardwell Construction	S	2,606.86	521.37	3,128.23
154	Other specialist fees	31/12/2018		Barclays Main C/A	103740	HR Advice	Vine HR Ltd	S	682.50	136.50	819.00
167	Architectural and other fees	31/12/2018		Barclays Main C/A	103752	Architectural fees	Ingleton Wood	S	588.54	117.71	706.25
171	Zoning Team	31/12/2018		Barclays Main C/A	103757	Litter pick	Colchester BC	X	2,895.87	0.00	2,895.87
182	BG Maintenance	31/12/2018		Barclays Main C/A	103768	Storage shed	J P Welford	S	515.83	103.17	619.00
183	Car Park repairs	31/12/2018		Barclays Main C/A	103769	Bollard repair	J Munson	X	850.00	0.00	850.00
184	General repairs	31/12/2018		Barclays Main C/A	103770	Footpath repair	Colne Contracts	S	1,950.00	390.00	2,340.00
191	Play area benches/bins	02/01/2019		Barclays Main C/A	103773	Bench and bins repairs	J Munson	X	500.00	0.00	500.00
209	Specialist fees	02/01/2019		Barclays Main C/A	103791	Topographical Survey	Subvision Surveys	S	595.00	119.00	714.00
233	Street lighting electricity	02/01/2019		Barclays Main C/A	103812	Street Lighting electricity	Colchester BC	S	1,089.48	217.90	1,307.38
235	Capital repayments	03/01/2019		Barclays Main C/A		Loan repayment	PWLB	X	8,000.00	0.00	8,000.00
236	Interest payments	03/01/2019		Barclays Main C/A		Loan interest	PWLB	X	4,272.00	0.00	4,272.00
254	Street lighting electricity	07/01/2019		Barclays Main C/A	103826	Street Lighting electricity	Colchester BC	S	1,101.65	220.33	1,321.98
255	Zoning Team	07/01/2019		Barclays Main C/A	103827	Litter pick	Colchester BC	X	2,895.87	0.00	2,895.87
266	Play area benches/bins	22/01/2019		Barclays Main C/A	103838	Bench and bins repairs	J Munson	X	880.00	0.00	880.00
273	Maintenance	27/01/2019		Barclays Main C/A	103845	MPGA Maintenance	Stanway Rovers FC	S	949.00	189.80	1,138.80
282	Car Park repairs	30/01/2019		Barclays Main C/A	103850	Car park repairs	Colne Contracts	S	755.00	151.00	906.00
297	Specialist fees	11/02/2019		Barclays Main C/A	103863	MPGA Fees	Ingleton Wood	S	1,080.00	216.00	1,296.00
304	s137/72 & s19/MPA76	26/02/2019		Unity Trust Bank		AED and cabinet	East of England Ambulance	X	1,350.00	0.00	1,350.00
309	Play area bark	26/02/2019		Unity Trust Bank		Play area bark	Pinnacle Essex	S	1,400.00	280.00	1,680.00
310	External Audit Fees	26/02/2019		Unity Trust Bank		Audit fees	PKF Littlejohn LLP	S	1,300.00	260.00	1,560.00
334	Street lighting electricity	13/03/2019		Unity Trust Bank		Street Lighting electricity	Colchester BC	S	1,101.81	220.36	1,322.17
Total									130,686.22	17,301.94	147,988.16

Internal Audit Report

Year ending: 31st March 2019

Introductory Comment from the Internal Auditor

The Council once again found itself in difficulties in respect of professional clerking expertise for much of the year. In undertaking this audit, writing the report, and completing Page 3 of the AGAR, I have had to be (rightly) critical of the Council, and enter that, in many instances, the Council failed to follow its own Financial Regulations, or simply did not maintain adequate records in a timely manner.

However these comments reflect badly on the process the Council has made in the latter months of the year. Although there is still much to be done, the financial procedures and processes are much improved, and, if this progress is maintained, I would expect my report for 2019/20 to be less critical.

G N Mussett
Internal Auditor
25th April 2018

Name of Council:	Stanway Parish Council
Income:	£169,122
Expenditure:	£215,710
Precept Figure:	£151,036
General Reserve:	£103,686
Earmarked Reserves:	£82,910

Internal Audit Objectives and Responsibilities

The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- The effectiveness of operations
- The economic and efficient use of resources
- Compliance with applicable policies, procedures, laws and regulations
- The safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- The integrity and reliability of information, accounts and data

Accordingly, in the conduct of planned audits Internal Audit may:

- Carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year to be able to complete the Annual Internal Audit Report 2018/19 of the Annual Governance and Accountability Return (AGAR)
- Review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- Appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- Review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council complies
- Review the operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned

Subject	Requirements	Comments/Recommendations	Evidence
1. Proper Book-keeping	Type of cash book or ledger used	The Council was using RBS but the new Clerk has experience of, and would prefer to use Scribe.	
	Cash book kept up to date and regularly verified against bank statement	The cash book was not regularly verified against the bank statement during the year. Since the appointment of the new Clerk there has been regular verification. Recommended: That the Council balances its accounts and the financial system at the end of each month and the reconciled balances are reported to Council	
	Correct arithmetic and balancing	The RBS Rialtas system should, if used in accordance with its operating instructions, ensure correct arithmetic and balancing. However the failure to reconcile bank accounts monthly during the year until the appointment of the new Clerk meant that trial balances were not been run monthly and during the majority of the year no accurate statements of accounts were presented to Council.	
2. Financial Regulations & Standing Orders	Evidence that standing orders have been adopted and reviewed regularly	Reviewed September 2018, and November 2018	Minutes of Full Council 20 th September, and Full Council 29 th November 2018
	Evidence that Financial Regulations have been adopted and reviewed regularly	Yes	Minutes of Full Council 20 th September
	Evidence that a Responsible Financial Officer has been appointed with specific duties	Agenda item for 18 th October 2018 meeting but minutes do not formally record appointment of RFO	
	Evidence that Financial Regulations have been tailored to the Council	Yes. However the amount the Clerk is authorised to incur in an emergency (para 4.5) does not reflect the likely cost of even a minor emergency, and should be reviewed. Recommendation: That the Council reviews (upwards) the sum in paragraph 4.5.	
3. Payment controls	Supporting paperwork for payments, and appropriate authorisation	<p>Payments were supported by invoices or payslips. Lists of payments to be authorised were submitted to Council/Committee but not included in the minutes published on the website. Now the Council turnover has exceed £200k it is bound by the requirements of the Local Government Transparency Code 2015 and required to publish greater financial information. Recommendation: That the Council increase the information published on its website in line with the requirements of the Local Government Transparency Code 2015.</p> <p>Not all supporting invoices bore two Councillor signatures. Although not required by Financial Regulations this is good practice. Recommendation: That the Council instigate the process of all invoices for payment being initialled or signed by the Councillors signing the cheque or authorising the bank payment.</p> <p>Not all cheque stubs were initialled by two Councillors, contrary to Financial Regulation 6.4. Most of these were signed during a time when the Council was without a Clerk. Recommendation: That the Council ensure that all cheques, and stubs, are duly signed by two Councillors.</p> <p>Whilst there was evidence of approval in the minutes to purchase a shed for the Cemetery, at no time did the minutes indicate this would cost in excess of £500. Similarly, the purchase of a defibrillator (£1,300) does not appear to have been approved by a Council/Committee. Recommendation: That the Council ensures that Financial Regulations are adhered to.</p>	Cheques 103672-103690 had only one initial on the stubs. Cheque 103691 had no initials on the stub.
	Internet Banking transactions properly recorded/approved	Payments were supported by invoices or payslips. Lists of payments to be authorised were submitted to Council/Committee but not included in the minutes. Now the Council turnover has exceed £200k it is bound by the	Financial Regulations 6.9 and 6.10

		requirements of the Local Government Transparency Code 2015 and required to publish greater financial information. Recommendation: That the Council increase the information published on its website in line with the requirements of the Local Government Transparency Code 2015.	
	VAT correctly identified and reclaimed within time limits	There was evidence that some elements of VAT had not been claimed promptly and as a consequence a small sum was being written off.	
	Has Council adopted the General Power of Competence and is it being correctly applied?	No.	
	S137 separately recorded, minuted and within statutory limits	Yes. The limit is £7.86 per elector and the spend was £1,527.50.	
	Section 106 Monies recorded, minuted and accounted for	Evidence of S106 monies being received and spent. The unspent balance has been moved to earmarked reserves but needs monitoring to ensure it is spent, and used, in accordance with the Section 106 Agreement. Recommendation: The Council receives a six-monthly report on its Section 106 monies, indicating the terms for its use, and the deadline for its spend.	
	Payments of interest and principal sums in respect of loans, are paid in accordance with agreements	Yes. Six-monthly payments were made.	
4. Risk Management	Is there evidence of risk assessment documentation?	Yes, but risk assessments not reviewed since 2017/18 year. Evidence in minutes of Parks & Recreation Committee (Minute 8, 20 th June 2018) that lack of a risk assessment had prevented grass strimming taking place.	Parks & Recreation Committee (Minute 8, 20 th June 2018)
	Evidence that risks are being identified and managed.	No positive evidence. Minute 262(e) of Full Council meeting held 28 th June 2018 refers to "Insurance Disclaimer" for fitness class on Silver Witch Green but no further action evident. Minute 323(3) of Full Council meeting held 29 th	Minute 262(e) of Full Council meeting held 28 th June 2018 Minute 323(3) of Full Council meeting held 29 th November

		November refers to a safety issue with a hedge but no actions were instigated as a consequence. Recommendations: That the LCRS software be continued to used. That the risks on that software are reviewed and updated annually, with a report to Council. That safe methods of working be introduced, to include tasks undertaken by others (e.g. gravedigger) on Council's property/land.	
	Appropriate Insurance cover in place for employment, public liability and fidelity guarantee.	There was appropriate insurance cover in place during 2018/19 (Employers liability £1m, Public Liability £10m and Fidelity Guarantee £250k), but early in 2019/20 the Council's balances will exceed the Fidelity Guarantee limit. Recommendation: That the Council urgently increases its Fidelity Guarantee Insurance cover.	
	Evidence that insurance is adequate and has been reviewed on an annual basis	The Insurance was noted as "due for renewal" but does not appear to have been reviewed during 2018/19. Some items (gates/fences) appear to be underinsured and others (MGPA surfaces) were not insured. In addition, new additions (cemetery shed and defibrillator) had not been added to the insurance during the year. Recommendation: The Council reviews its insurance cover ahead of renewal in June 2019	Full Council meeting held 31 st May 2018 Minute 24
	Village Hall Insurance	The insured values for the Trust's properties seem very low and a review of the costs of clearing the site and rebuilding in the event of a catastrophic event should be undertaken. Recommendation: That the Council asks the Management Trustees to increase the insured values of the Trusts' property.	
	Evidence that internal controls are documented and regularly reviewed	The Council received an interim review in 2018/19 with a full review scheduled for June/July 2019.	Full Council meeting held 28 th March 2019
	Evidence that a review of the effectiveness of internal audit has been carried out during the	No. Recommendation: That the Council undertakes a review of	Financial Regulation 2.4

	year	the effectiveness of Internal Audit during each financial year.	
5. Budgetary controls	Verifying that the budget has been properly prepared, and agreed	The budget was properly prepared and agreed.	Full Council on 31 st January 2019 (Minutes 338(5)).
	Verifying that the Precept amount has been agreed in full Council and clearly minuted	The precept amount was agreed and clearly minuted.	Full Council on 31 st January 2019 (Minute 338(5))
	Regular reporting of expenditure and variances from budget	This did not occur until after the appointment of the current Clerk. For much of the financial year no budget statements were made available to Council.	
	Reserves held General and Earmarked.	£103,686 general and £82,910 earmarked reserves. The Council has no staffing reserve. Given its staffing difficulties in recent years, and looking to the future a minimum staffing reserve equal to six months full, and six months half, pay of its highest earning employee is recommended. Recommendation: That the Council establish a staffing reserve to cover future staff illnesses and absence.	
6. Income controls	Is income properly recorded and promptly banked?	Yes, although payments for us of the MGPA were not received on a regular basis. Recommendation: That the MGPA receipts be collected on at least a monthly basis.	Receipts totalling £1,505 and covering the period from 21/1/19 to 5/3/19 were received in one batch.
	Verifying that the Precept recorded agrees to the Council Tax Authority's notification	Yes	
7. Petty Cash	Is a petty cash in operation?	No	
8. Payroll controls	Do all employees have contracts of employment?	Yes	B Cooper contract dated 1/9/15 A Ward contract dated 18/2/10
	Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC Is there evidence that the Council is aware of its pension responsibilities	The Council used a third party payroll system. PAYE and N.I. deductions were being made. PAYE/NI payments are made promptly to HMRC. During part of the year the Council employed a locum Clerk who was not paid under PAYE. Recommendation: That all staff be paid under PAYE The Council has not implemented the decision of the European Courts that holiday pay should be based on the average weekly earnings of its employees. This affects particularly, but not exclusively, B Cooper. Recommendation: That holiday pay of staff be based on their 13-week average hours prior to the holiday. The Council's Staging Date was 1 st January 2016. Despite the recommendation of the Internal Audit last year there is still no evidence that staff were notified of their eligibility, or otherwise, for the Council's pension scheme. Recommendation: That the Council notify all staff of their rights regarding pensions. The Council is currently offering membership of the Local Government Pension Scheme. This has significant employer contributions over and above those of other schemes. Recommendation: That the Council consider closing entry to this scheme for all future employees and nominate an alternative pension provider offering lower employer contributions.	
	Are other payments to employees reasonable and approved by the Council	Yes, mileage	

9. Asset control	Verifying the Council maintains an Asset Register in accordance with proper practises	The Asset Register is not being maintained as significant purchases/disposals are made. The cemetery shed and defibrillator are not included on the Asset Register at year end. Recommendation: That a process be put in place so that any assets with a value in excess of £500 are included on the register at time of purchase.	
	Verifying that the Asset Register is reviewed annually	The Asset Register is reviewed annually but (see above) not all items may have been included on the version submitted to Council.	
	Cross checking of Insurance cover	The insurance cover did not seem to have been increased for significant assets added during the year (cemetery shed and defibrillator). Recommendation: That all assets with a value in excess of £500 are added to the Insurance at the time of purchase.	
10. Bank reconciliation	Regularly completed, reconciled with cash book	No regular reconciliation took place until nearly at year end due to a combination of locum Clerks, lack of training on the Accounts package, and difficulties accessing the bank accounts.	
	Confirm bank balances agree with bank statements	This did not commence until January 2019 but is now taking place monthly.	
	Regular reporting of bank balances at council meetings?	No regular reporting. See above.	
11. Year-end procedures	Appropriate accounting procedures used	Yes	
	Financial trail from records to presented accounts	Yes	
	Has the appropriate end of year AGAR documents been completed	Yes	
12. Recommendations from previous internal audit for the year ending 31 March 2017	Verifying that the previous internal audit reports have been considered by the Council	Yes	Full Council meeting held 31 st May 2018 Minute 12
	Verifying that appropriate action has been taken regarding recommendations raised in reports from Internal Audit	"Almost all" have been implemented. Those not auctioned have been included in this report.	Full Council meeting held 28 th February 2019 Minutes 354(3)
	Appointment of Internal Auditor	Yes	Full Council meeting held 26 th July 2018 Minutes 262(b)
13. Recommendations from previous external audit for the year ending 31 March 2018	Verifying that the external audit report has been considered by the Council	Yes, and actions agreed.	Full Council meeting held 25 th October 2018 Minute 316(5).
	Verifying that appropriate action has been taken regarding recommendations raised in reports from External Audit	Yes	Full Council meeting held 25 th October 2018 Minute 316(5).
14. Additional Comments	Annual meeting	Declaration of Acceptance of Office for the Chairman not signed at the Annual Meeting	Full Council meeting 28 th June 2018 Minute 3
	Any trustee responsibilities	Unclear from documentation seen. Recommendation: That the Council review whether it has trustee responsibilities, particularly with respect to the Halls.	
	Verifying that the Transparency Code for Smaller Authorities has been correctly applied	Not applicable. However the Local Government Transparency Code 2015 applies and is not being complied with in full.	
		Recommendation: That the Council increase the information published on its website in line with the requirements of the Local Government Transparency Code 2015	
	Verifying that the council is registered with the ICO	The Council is not registered. Recommendation: That the Council registers with the Information Commissioner.	
	Verifying that the Council is making progress towards meeting the General Data Protection Regulation requirements	GDPR Policy adopted. Password controls on computers. Personal files in secure storage. Unclear as to whether Council has fully recognised its responsibilities and implemented changes. Recommendation: That the Council reviews its document and data handling to more fully comply with the GDPR	Policy agreed at Full Council September 2018