LITTLE CLIFTON PARISH COUNCIL

Bank Reconciliation as at 31.3.2019

Prepared by Rev'd Judith Morgan, Parish Clerk

Balance as per bank statement, 31st March 2018			6465.76
Add income			10252.53
Less Expenditure		6737.93	
Minus o/s cheques 31.3.19			
Chq no 269	55.00		
285	34.20		
006	34.20		
011	34.20		
		157.60	
			(6580.33)
Net balance at 31st March 2019			**10137.96**

The net balance reconciles to the Cash Book for the year as follows:

CASH BOOK

Opening balance as at 1st April 2018	6554.96
Add receipts	10252.53
Less expenditure during the year	(6737.93)
Add unpresented cheques as at 31.3.2019	68.40
Closing balance of Cash Book as at 31st March 2019	**10137.96**

Total balance re Annual Return Line 8	**10137.96**

LITTLE CLIFTON PARISH COUNCIL

Receipts and Payments Account for the year ended 31.3.2019

Prepared by Rev'd Judith Morgan, Parish Clerk

Receipts

Precept	7500.00	
Allotment Rents	449.50	
CCF Grant	2299.00	
Start up of new account (cash introduced)	1.00	
Interest on CBS Account	3.03	
		10152.53

Payments

Clerk's salary and PAYE	2059.20	
Insurance	257.60	
CCC Rent	67.00	
Chairman's Allowance	150.00	
Grass Cutting	1890.00	
Donation GNAAS	200.00	
Village Hall (Lighting)	1666.08	
General Admin	311.22	
Maintenance	136.83	
		(6737.93)
In year surplus*		3514.60

* This includes CCC Grant for play equipment of £ 2249.00

And unused portion of CCF Grant for Village Hall lighting of £ 632.92

When these figures are taken from the in-year surplus the true figure is £632.68

Subject to Audit

Little Clifton Parish Council

Explanation of Significant Variances

Year ended 31st March 2019

Income

A grant of £2299.00 was received from Cumbria Community Foundation to replace the existing lighting in the Village Hall with energy efficient lighting.

Expenditure

£1666.08 was paid to Edmundson Electrical Ltd for replacement lighting equipment. The remainder of this grant, to cover labour costs, will appear in the 2019/20 accounts.

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2018/19, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2019. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The authority **must** comply with Proper Practices in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on **page 6**, should a question be raised by a member of the public. There is guidance provided in the *Practitioners' Guide** that may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2019.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available should a question be raised by a local elector and/or an interested party?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? *(Local Councils only)*	N/	A.

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Certificate of Exemption – AGAR 2018/19 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2019, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

[illegible]

Little Ca[illegible] Parish Council

[illegible]

Annual gross income for the authority 2018/19 £10,83[illegible]

Annual gross expenditure for the authority 2018/19 £6,73[illegible]

[illegible]

By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), the external auditor has not:
  - [illegible]
  - [illegible]
  - [illegible]
  - [illegible]
  - [illegible]
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

[illegible]

[illegible] **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer: [illegible] Date: 03/06/2019

Signed by Chairman: [illegible] Date: 03/06/2019

Email: [illegible] Telephone number: [illegible]

*Published web address: [illegible]

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2018/19

[illegible] PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 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	Yes	No*	Not covered**
A. [illegible]	✓		
B. [illegible]	✓		
C. [illegible]	✓		
D. [illegible]	✓		
E. [illegible]	✓		
F. [illegible]	✓		
G. [illegible]	✓		
H. [illegible]	✓		
I. [illegible]	✓		
J. [illegible]	✓		
K. [illegible]	✓		
L. [illegible]			✓
M. [illegible]			✓

[illegible]

[illegible]

[illegible]

Date [illegible]

[illegible]

Annual Governance and Accountability Return 2018/19 Part 2 [illegible]

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

LITTLE CLIFTON 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:

	Yes	No*	[illegible]
1. [illegible]	✓		[illegible]
2. [illegible]	✓		[illegible]
3. [illegible]	✓		[illegible]
4. [illegible]	✓		[illegible]
5. [illegible]	✓		[illegible]
6. [illegible]	✓		[illegible]
7. [illegible]	✓		[illegible]
8. [illegible]	✓		[illegible]
9. [illegible]	Yes:	No:	N/A: ✓ [illegible]

*For any statement to which the response is 'no', an explanation should be published

This Annual Governance Statement was approved at a meeting of the authority on: 08/07/2019	Signed by the Chairman and Clerk of the meeting where approval was given:
and recorded as minute reference: 7/19	Chairman: [signature]
	Clerk: [signature]

Section 2 – Accounting Statements 2018/19 for

LITTLE CLIFTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	[illegible]
1. Balances brought forward	5934	6466	[illegible]
2. (+) Precept or Rates and Levies	5316	7500	[illegible]
3. (+) Total other receipts	3785	2752	[illegible]
4. (-) Staff costs	2059	2059	[illegible]
5. (-) Loan interest/capital repayments	0	0	[illegible]
6. (-) All other payments	6510	4021	[illegible]
7. (=) Balances carried forward	6466	10638	[illegible]
8. Total value of cash and short term investments	6466	10638	[illegible]
9. Total fixed assets plus long term investments and assets	5899	6899	[illegible]
10. Total borrowings	0	0	[illegible]

11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	[illegible]
		✓	[illegible]

[illegible]

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

Judith Hughes

Date 08/05/2019

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

08/05/2019

as recorded in minute reference:

7/19

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

I Bennett