

LITTLE CLIFTON PARISH COUNCIL
Bank Reconciliation as at 31.3.2019

Prepared by Rev'd Judith Morgan, Parish Clerk

Balance as per bank statement, 31 st 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	
	<u>157.60</u>	
		<u>(6580.33)</u>
Net balance at 31 st March 2019		10137.96

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

CASH BOOK

Opening balance as at 1 st April 2018	6554.96
Add receipts	10252.53
Less expenditure during the year	(6737.93)
Add unpresented cheques as at 31.3.2019	<u>68.40</u>
Closing balance of Cash Book as at 31 st March 2019	<u>10137.96</u>
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	<u>3.03</u>	
		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	<u>136.83</u>	
		<u>(6737.93)</u>
In year surplus*		<u>3514.60</u>

* 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 2016/18 Part 2

To be completed by smaller authorities where the total 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 scheme under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015.

There is no requirement to have a limited assurance scheme in place until the next financial year and accountability rests in the annual audit provided that the authority has certified itself as exempt at a meeting of the authority after 15 March 2019 and a complete Certificate of Exemption is submitted satisfying the following criteria:

LITTLE CLIFTON PARISH COUNCIL

certifies that during the financial year 2018/19 the total of the authority's gross income for the year or gross annual expenditure for the year did not exceed £25,000

Gross gross income for the authority 2018/19

£10,436

Gross gross expenditure for the authority 2018/19

£6,738

There are certain circumstances in which an authority will be unable to certify itself as exempt, so that a limited assurance scheme will still be required. If an authority is unable to certify the statements above then it cannot certify itself as exempt and it must submit the complete annual statement of accountability (Section 9 Part 1) to the external auditor to undergo a limited assurance scheme for authority fees of £1000 (plus VAT for private).

By signing this Certificate of Exemption you are confirming that:

- The authority has been in existence since before 1st April 2015
- It is subject to the preceding financial year (2017/18). The external auditor has not:
 - issued a public interest report to members of the authority or any entity connected with it
 - made a statutory recommendation to the authority, including in the authority is not, or is not connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 9 to the Local Audit and Accountability Act 2014 (the Act), or there has otherwise been a notice
 - submitted a public interest report under section 17(1) of the Act
 - made an application under section 18(1) of the Act for a declaration that no fees or charges are payable, and the application has been refused or withdrawn
- The council has not declared in force of account a period after a period that is not approved under section 24(1) of the Act.

If you are able to confirm that the above statements apply, and that the authority meets the criteria for exemption, our limited gross expenditure, exceeding £25,000 from the financial year commencing 1st April 2019 and a copy submitted to the external auditor within the stipulated time period.

The Local Audit and Accountability Act 2014, Section 9(1) and the information contained in Paragraphs 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

Signed by the Responsible Financial Officer

John Morgan

Date

15/03/2019

Signed by Chairman

J. Morgan

Date

15/03/2019

Print

Little Clifton Parish Council

Signature number

01500 0000

Registered web address

LittleCliftonParishCouncil.com

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 Governance and Accountability Return (AGAR) Part 2
Local Councils, Internal Governance Review and other Internal Auditors

Annual Internal Audit Report 2018/19

LITTLE CURTAIN FISHING CLUB

This authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls in its operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with the authority's needs and planned coverage. On the basis of the findings in the areas identified, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and disclosure 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 treat the needs of the authority.

Internal control objective	Report Status (Yes/No/Partial)		
	Yes	No	Partial
1. Appropriate accounting records have been properly kept throughout the financial year	✓		
2. The authority complied with its financial regulations: payments were supported by evidence, all transactions were accounted for and VAT was appropriately accounted for	✓		
3. The authority assessed the significant risks of failing to identify and measure the objectives of arrangements in enough time	✓		
4. The budget or other requirements included had an adequate contingency provision (income support) the budget was regularly monitored and financial limits appropriate	✓		
5. Expected income was fully received: income in current period (income) received and properly accounted for and VAT was appropriately accounted for	✓		
6. Public loan payments were properly supported by records: all public loan expenditure was accounted for and VAT appropriately accounted for	✓		
7. Income in arrears and discounts in members were paid in accordance with the authority's regulations and there were no requirements were properly applied	✓		
8. Asset and liabilities registers were accurate and disclosed in company statements	✓		
9. Material and non-material account reconciliations were properly carried out	✓		
10. Accounting statements prepared during the year were presented to the limited governing body (members and payments to income and expenditure, applied to the year-end, supported by an adequately audited list from accounting records and where appropriate object reconciliation was properly applied)	✓		
11. If the authority carried itself as trading then a limited assurance opinion in 2017/18, it had the appropriate controls and records to support itself as trading (not trading) would only be used where the authority had a limited assurance opinion in 2017/18 & 2018/19	✓		
12. During income 2018 the authority has correctly provided the proper support for the members of the authority in accordance with the requirements of the Accounts and Audit Regulations			✓
13. The audit results show:	Yes No Partial		
That fully (including material) - The control that is representative as a whole			✓

For any other risk areas identified by the authority subsequent to the control list any other risk areas or separate areas of concern.

Internal audit will continue:

Name of person who carried out the internal audit

21/04/2019

JONI SORRAN

Signature of person who carried out the internal audit

Joni Sorran

Date

21/04/2019

If the representative of the person who the representative and where being taken to address any concerns in control objectives (not relevant check 1 reason)

If the representative of the person who the representative and where being taken to address any concerns in control objectives (not relevant check 1 reason)

Section 1 - Annual Governance Statement 2018/19

We acknowledge as the members of

Little Cwftyn Maelu Cwmwl

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

Internal Control Statement			
1. We have in place robust arrangements for effective financial management during the year, and in the preparation of the accounting statement.	☒		appropriate accounting statements to account for all the resources and funds Regulated
2. We have in place an adequate system of internal control, including measures designed to prevent and detect fraud and malpractice, and measures to effectiveness.	☒		adequate internal arrangements and procedures, responsibility for safeguarding financial assets, and management of risks.
3. The basis of financial statements is sound and consistent. The basis is not subject to change or approval by management and, where appropriate, our Regulator. Therefore the basis is a consistent financial statement to the ability of the authority to conduct its business in accordance with the law.	☒		The basis is sound and consistent with the accounting standards and the Regulator's guidance.
4. We conducted regular independent audits during the year to the financial statements, and the arrangements with the auditors of the financial and audit statements.	☒		During the year, the auditors have provided the necessary information and answers to questions about the authority's accounts.
5. We conducted an annual assessment of the risk facing the authority, the risk assessment has been reviewed from time to time, including an assessment of internal control and external control, and the results are available.	☒		Internal control assessment and external control assessment have been reviewed with these reports.
6. The information throughout the year is reliable and reflects the state of affairs and the accounting statement and the financial statement.	☒		Information is reliable and reflects the state of affairs and the accounting statement and the financial statement.
7. The basis of financial statements is sound and consistent. The basis is not subject to change or approval by management and, where appropriate, our Regulator. Therefore the basis is a consistent financial statement to the ability of the authority to conduct its business in accordance with the law.	☒		Information is reliable and reflects the state of affairs and the accounting statement and the financial statement.
8. We conducted an annual assessment of the risk facing the authority, the risk assessment has been reviewed from time to time, including an assessment of internal control and external control, and the results are available.	☒		Internal control assessment and external control assessment have been reviewed with these reports.
9. The basis of financial statements is sound and consistent. The basis is not subject to change or approval by management and, where appropriate, our Regulator. Therefore the basis is a consistent financial statement to the ability of the authority to conduct its business in accordance with the law.	☒		Information is reliable and reflects the state of affairs and the accounting statement and the financial statement.

That any statement to which the response is 'no', an explanation should be provided.

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

08/17/2019

and signed by the Chair/Member:

7/19

Signed by the Chairman and Chair of the meeting whose statement was given:

Chairman

John H

and

John H

Section 2 – Accounting Statements 2019/20 for

LITTLE CLIFTON TOWN COUNCIL

	Accounting period		Accounting period
	11 March 2019	11 March 2020	
1. Balance brought forward	5934	6406	The balance at the beginning of the year is calculated by transfer from the previous year's statement of financial position.
2. Profit/loss in the year	5316	7500	The amount of profit/loss in the year is calculated by transfer from the year's profit/loss account.
3. Prior year surplus	3785	2752	The amount of surplus in the year is calculated by transfer from the year's profit/loss account.
4. Total fund	2659	2659	The total fund is the sum of the balance brought forward and the profit/loss in the year.
5. Total fund available for the year	0	0	The total fund available for the year is the total fund less the amount of the year's profit/loss.
6. Total fund available for the year	6510	4021	The total fund available for the year is the total fund less the amount of the year's profit/loss.
7. Total fund available for the year	6466	3038	The total fund available for the year is the total fund less the amount of the year's profit/loss.
8. Total value of cash and cash equivalents	6466	3038	The total value of cash and cash equivalents is the total fund available for the year.
9. Total fund available for the year	6510	6877	The total fund available for the year is the total fund less the amount of the year's profit/loss.
10. Total fund available for the year	0	0	The total fund available for the year is the total fund less the amount of the year's profit/loss.
11. The council is a body corporate and is not a charity.	Yes		The council is a body corporate and is not a charity.
12. The council is a body corporate and is not a charity.	No		

I certify that the year ended 31 March 2020 Accounting Statement is the Annual Governance and Accountability Report (AGAR) prepared in accordance with the provisions of the Local Government Finance Act 2012 and the provisions of the Local Government Finance Regulations 2015 and that the AGAR is a true and accurate statement of the council's financial position and performance for the year ended 31 March 2020.

Date 08/05/2020

The Accounting Statement is approved by the council on 08/05/2020.

08/05/2020

As Chairman of the Council

7/19

Approved by Chairman of the Council on 08/05/2020.

I E. E. E.

