Angmering Parish Council
The Corner House
The Square
Angmering
West Sussex. BN16 4EA

Established 1894

Telephone/Answerphone: 01903 772124
E-mail: admin@angmering-pc.gov.uk
Website: www.angmeringparishcouncil.gov.uk

TO MEMBERS OF THE COMMITTEE;

**YOU ARE SUMMONED TO A MEETING
OF THE GOVERNANCE & OVERSIGHT COMMITTEE
WHICH WILL BE HELD AT
THE PARISH OFFICE ON
WEDNESDAY 9th MAY 2018 AT 7.30PM**

1. APOLOGIES FOR ABSENCE

2. DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTERESTS

3. APPROVAL OF MINUTES OF THE MEETING HELD ON 7 FEBRUARY 2018
The accuracy of the minutes is to be agreed and adopted.

4. PUBLIC CONSULTATION
An opportunity for parishioners to seek information or question the Committee on any relevant matter.

5. CLERK'S REPORT
To receive a report from the Clerk on matters that have arisen since the agenda was produced.

6. GENERAL DATA PROTECTION REGULATIONS (GDPR)
a) An update on progress to date and to decide whether parish council should retain Maureen Chaffe as the independent **Data Protection Officer** at an annual cost of £300.
b) It is expected that a set of GDPR compliant policy documents will be available for the meeting and the question will be how these are going to be reviewed before adoption.

7. 2017/2018 FINAL ACCOUNTS & ANNUAL RETURN
a) To consider the attached draft final accounts for 2017/2018 and to advise the Parish Council on their adoption, and
b) To consider the attached copy Annual Return and advise on Parish Council adoption.

8. 2017/2018 INTERNAL AUDIT REPORT
To consider the attached Internal Audit Report from Rachel Hall.
(Internal Audit for 2018/2019 will be conducted by Mark Mulberry and not Rachel Hall.)

9. CONFIDENTIAL MATTERS
The Parish Council is asked to decide whether, in accordance with Standing Order 1(c), the public and press should be excluded from the meeting for the next agenda item because their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

10. OFFICE REORGANISATION REVIEW
To consider the attached further report from the Clerk.

RJMart
....
Rob Martin – Clerk to the Council

Date......2 | 5 | 18..........

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West Sussex BN16 4EA

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**MINUTES OF THE MEETING
OF THE GOVERNANCE & OVERSIGHT COMMITTEE
HELD IN ANGMERING LIBRARY
ON TUESDAY 7th FEBRUARY 2018 AT 19:30**

Present: **Councillors Mike Hill-Smith; John Oldfield (Chair); David Marsh.**

In attendance: **Rob Martin – Clerk**

Action

APOLOGIES FOR ABSENCE

17/014 Apologies had been received from Cllr. Susan Francis.

17/015 DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTERESTS

No declarations were made.

17/016 APPROVAL OF MINUTES OF THE MEETING HELD ON 13 JUNE 2017

The minutes of the meeting of 13th June 2017 were **AGREED** as a correct record and signed by the Chairman.

17/017 PUBLIC CONSULTATION

There were no members of the public present.

17/018 CLERK'S REPORT

The Clerk stated that it was important that his workload was such that changes were needed to be made, and an open mind was needed to be able to rectify the issues. This matter was to be considered in confidential item 14 of this agenda.

17/019 COMMITTEE MODUS OPERANDI

The Clerk outlined the attached Terms of Reference for the Committee, and the meetings profile report. It was important that the programme of meetings would manage the delivery of the objects of the committee.

Cllr Oldfield indicated that he believed that the committee was short of members and that one more, at least was needed, which would only bring the number up to the agreed maximum of 5. Cllr Marsh agreed that this was needed, and made the suggestion that the Chairman of the two main committees should be included in that number.

It was agreed by all that this should be proposed to full council. **Clerk**

17/020 GENERAL DATA PROTECTION REGULATIONS (GDPR)

The Clerk provided a verbal update on progress of the work being undertaken by Maureen Chaffe on behalf of the parish council. He made observations on feedback to date and stressed the need to consider how data was going to be managed for the future, particularly in relation to data contained on home computers. This would affect all councillors and staff, since everyone is handling data. **All**

17/021 OVERALL BUDGET MONITOR

The Clerk had copied the latest budget monitor as at the end of December 2017, and stated that he wished this committee to offer comment on what was being produced and its interpretation by councillors.

Cllr Marsh stated that he thought that the presentation gave councillors exactly what they needed to be able to scrutinise spend to date.

A suggestion was made that a further presentation be prepared indicating not just spend, but also the commitment against each budget, with a total of the uncommitted available. The Clerk would produce something of this sort for the next meeting. **Clerk**

17/022 CLERK'S APPRAISAL

The Clerk explained that the agreed principle was that it would be carried out by committee members in August, the last time it was due being August 2017. The current position was that no increments would be awarded without a satisfactory appraisal.

It was agreed that Cllrs Francis and Oldfield would write up the targets for 2017 and an appraisal would be done in time to decide on whether the Clerk would be awarded an increment in April 2018. **SF/JO**

It was also agreed that the possibility of outside expert help would be sought from a company such as the HR Personnel company used by the parish for other purposes. **Clerk**

17/022 PENSIONS DISCRETIONS

The Pensions Discretions adopted in June 2017 for that year now needed to be reviewed and it was unanimously agreed to roll the same discretions forward to 2018/2019.

17/023 POLICY MONITOR

It was agreed that the inclusion of the committee chairmen on this committee would enable the policy achievements to be measured on an ongoing basis. The minutes of each committee would be considered and appropriate questions asked at Governance & Oversight committee accordingly. **Clerk**

17/024 DATE OF NEXT MEETING

In order to fit in with the necessary timetable for the final accounts, the Committee's next meeting would take place towards the end of April. It would be necessary to agree a date in the meantime. **Clerk**

17/025 CONFIDENTIAL MATTERS

It was unanimously agree that, in accordance with Standing Order 1(c), the public and press should be excluded from the meeting for the next agenda item because their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

17/026 OFFICE REORGANISATION REVIEW

The Clerk had circulated a report on the current workload issues being experienced, explaining that the resignation of the Deputy Clerk should be taken as an opportunity to review the mode of operation.

It was agreed that the ideas outlined seemed reasonable, and that the best way forward would be to set up a working party to bring a satisfactory conclusion.

The matter would be taken to full Council and membership of the working party agreed at that time. **Clerk**

Meeting ended at 21:40.

.... Date..

Chairman

7a

Established 1894

ANGMERING PARISH COUNCIL

NOTES TO THE 2017/2018 FINAL ACCOUNTS

General

The Parish Council continued to be extremely active during the year, with the conclusion of two Judicial Reviews of decisions made by Arun District Council

Capital Expenditure

The Parish Council did not incur any capital expenditure during 2017/2018.

Land owned by the parish council at Mayflower Way was transferred to the Angmering Community Land Trust during the year at a nominal price of £1. The land was transferred on condition that it was used to provide 12 truly affordable dwellings for people of the parish.

Investments

The Parish Council annual Investment Strategy was followed during the year with £200,000 remaining in the CCLA Property Fund, which continued to earn a healthy overall dividend of more than 4%. The investment's book capital value remained below the original investment, but gradually recovered during the year. It is expected that this value will recover further during 2018/2019 eventually resulting in capital growth. It was always considered to be a long-term investment.

In addition, the £150,000 previously deposited with Lloyds Bank returned 1.25% when it matured on 12th May 2017. The reinvestment strategy for 2017/2018 was adjusted to focus on the security, in particular to ensure, where possible, no one bank held more than the £85,000 covered by the FSCS. This resulted in £80,000 being deposited in a 100 day deposit account with United Trust Bank and £70,000 in a 90 day deposit account with the Hampshire Trust Bank. Both of these accounts are treated as **short-term deposits** in the accounts.

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Debtors

The debtors to the parish council are HMRC, for VAT reimbursement (**£3,433.29**) and CCLA Dividend Income for the quarter ended 31st March 2018 (**£2,146**).

Section 137 Expenditure & Community Grants

Having adopted the Power of Well-Being the Parish Council did not have to use the Section 137 'Free Resource' power to make grants to other organisations.

Community Grants awarded during the year were:

Angmering Flower Club	£300.00	War Memorial Flowers
Air Ambulance	£375.00	Grant
St Barnabas Hospice	£250.00	Grant
1st Angmering Guides	£300.00	Grant
ASRA	£500.00	Goalpost Replacement
4Sight	£400.00	Grant
Victim Support	£150.00	Grant
Home Start	£630.80	Grant
Angmering CLT	£4,000.00	Match Funding (10% of £40,000)
TOTAL	**£6,275.00**	

Advertising

There was no advertising expenditure during the year.

Loan Outstanding

There was no loan outstanding during the year.

Leases with Parish Council as Tenant

Arun District Council	Palmer Road Recreation Field	Peppercorn Rent
Arun District Council	St. Nicholas' Garden	Peppercorn Rent

Castle Goring Farm	Honey Lane Allotments	£825 per annum Rent

Leases with Parish Council as Landlord

Angmering Sports and Recreation Association (ASRA)	Palmer Road Pavilion	Peppercorn Rent
Angmering Community Centre Association (ACCA)	Angmering Community Centre	Peppercorn Rent

Pensions

The Clerk was admitted to the Local Government Pension Scheme (LGPS) as from 1st April 2010. In addition, the other 5 members of staff were also admitted to LGPS as from 1 July 2015 and the overall pension contributions during the year were £27,793.70. The admission of all members of staff from this point fulfil the Parish Council's obligations under the Government's auto-enrolment legislation for which the Parish Council's compliance date was 1 April 2017.

Rob Martin

Responsible Financial Officer for Angmering Parish Council.

16 April 2018

7a

Angmering Parish Council

2017/2018 Final Accounts

Income and Expenditure Account for Year-Ended 31st March 2018

31st March 2017 £			31st March 2018 £
	Income		
272,290	Precept Received		316,800.00
5,800	Precept Support Grant		-
130	Interest Received		117.65
210,084	Investment Income		160,172.55
3,042	Grants & Donations Received		-
900	Allotment Rent		900.00
5,964	Insurance & Other Income		4,088.51
498,210	Total Income		482,078.71
	Expenditure		
3,261	Grants		6,905.80
3,261	Sub Total		6,905.80
	Running Costs		
189,153	Administration		199,152.65
-	Loan Repayment		-
45,574	Parish Council Controlled		47,471.63
49,196	Parish Maintenance		54,439.78
	Capital Expenditure		
41,038	Community Centre Car Park		-
-	BMX Track/Skatebowl		-
5,562	Other Capital Expenditure		-
150,000	Investment Purchase		-
483,783	Total Expenditure		307,969.86
	General Fund Analysis		
92,492	Opening Balance		133,252.07
498,210	Plus: Income for year		482,078.71
590,703			615,330.78
(483,783)	Less: Expenditure for year		(307,969.86)
106,920			307,360.92
26,332	Transfers (To)/From Earmarked Reserves	Adjustment	-
		Contributions to Earmarked	(56,322.00)
		Investment Reduction	(150,000.00)
		Funded from Earmarked	13,655.22
133,252	Closing Balance		114,694.14

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Angmering Parish Council

2017/2018 Final Accounts

Balance Sheet at as 31st March 2018

31st March 2017 £				31st March 2018 £
	Long Term Assets			
150,000	Lloyds Deposit	-		
200,000	CCLA Property Fund	200,000.00		
				200,000.00
	Current Assets			
5,793	Debtors		2,146.00	
5,511	Prepayments		5,659.00	
7,172	VAT Due		3,433.29	
19,142	Lloyds Current/Business	55,546.63		
25,000	CCLA Public Sector Deposit	25,000.00		
-	Other Deposit Accounts	150,000.00		
115	Petty Cash	24.74		
	Total Bank & Cash Balances		230,571.37	
62,733	Total Current Assets			241,809.66
412,733	Total Assets			441,809.66
	Current Liabilities			
20,948	Creditors & Accruals	25,915.85		
20,948	Total Current Liabilities			25,915.85
391,785	Total Net Assets			415,893.81
	Represented By:			
133,252	**General Fund**			114,694.14
	Earmarked Funds			
	Capital Reserves			
16,954	Community Centre Improvements	26,243.32		
72,568	Palmer Road Project	71,923.07		
-	Office Improvements	-		
	Renewals Reserves			
-	Grounds Maintenance Equipment	-		
169,010	Asset Renewal	203,033.28		
-	Festive Lights	-		
	Revenue Reserves			
-	Flooding	-		
				301,199.67
391,785				415,893.81

The above statement represents fairly the financial position of the Authority as at 31 March 2018 and reflects its Income and Expenditure during the year.

Signed:

Chairman: ______________________ Date: ______________________

RFO: RJ Martin Date: 1/5/18

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual Governance and Accountability Return 2017/18 Part 3

To be completed by:

- **all smaller authorities* where either the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; and**
- **any other smaller authorities that either:**
  - **are unable to certify themselves as exempt; or**
  - **have requested a limited assurance review.**

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **annual internal audit report** is completed by the authority's internal auditor.
   - **Sections 1 and 2** are to be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved **before 2 July 2018.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or requesting a limited assurance review, **must** send to the external auditor:
   - the Annual Governance and Accountability Return Sections 1, 2 and 3, together with
   - a bank reconciliation as at 31 March 2018
   - an explanation of any significant year on year variances in the accounting statements
   - your notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2017/18

Unless requested, do not send any original records to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including **Section 3 – External Auditor Report and Certificate** will be returned to the authority.

Publication Requirements

Smaller authorities with either income or expenditure exceeding £25,000 **must** publish on a public website, under the Accounts and Audit Regulations 2015, the Annual Governance and Accountability Return:

- **Section 1 – Annual Governance Statement 2017/18**, page 4
- **Section 2 – Accounting Statements 2017/18**, page 5
- **Section 3 – The External Auditor Report and Certificate 2017/18**, page 6
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 and the subsequent work by the external auditor.
- 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 Governance and Accountability Return. Any amendments must be approved by the authority, properly initialled and accompanied by an explanation. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before sending it to the external auditor.
- Do not send the external auditor any information not specifically requested. However, you **must** inform your external auditor about any change of Clerk, Responsible Finance Officer or Chairman, and provide relevant email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the explanation.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs will be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- Please enter the authority's name **only** in Section 3 on Page 6. **Do not complete the remainder of that section,** which is reserved for the external auditor.
- 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 accounts and accounting records can be inspected. Whatever period the RFO sets it **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.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation provided?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been provided?	✓	
	The bank reconciliation as at 31 March 2018 is agreed to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee? **NB:** do not send trust accounting statements unless requested or instructed.		✓

*More guidance on completing this annual return is available in ***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices***, which can be downloaded from **www.nalc.gov.uk** or from **www.slcc.co.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2017/18

ANGMERING 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 2018.

The internal audit for 2017/18 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.	✓		
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. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken: 22/4/18

Name of person who carried out the internal audit: RACHEL HALL (ACA)

Signature of person who carried out the internal audit: Rachel Hall

Date: 22/4/18

*If the response is 'no' please 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 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

ANGMERING 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 2018, that:

	Agreed			
	Yes	No*		*'Yes' means that this authority:*
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
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.	✓			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
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.	✓			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
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.	✓			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			*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.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
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	*has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.*
			✓	

*Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

dated

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

Chairman

Clerk

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

www.angmeringparishcouncil.gov.uk

Section 2 – Accounting Statements 2017/18 for

ANGMERING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	*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.*
1. Balances brought forward	27,357	41,785	*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	272,290	316,800	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	225,920	165,279	*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	-168,730	-167,740	*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	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	-315,052	-140,230	*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	41,785	215,894	*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	44,257	230,571	*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	2,008,758	1,858,758	*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	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*The Council 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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

RJ M[illegible]

Date 17/04/18

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

and recorded as minute reference:

Signed by Chairman of the meeting where approval of the Accounting Statements is given

Angmering Parish Council

2017/2018 Final Accounts

ANNUAL RETURN RECONCILIATION

	£	£
Reconciliation between Box 7 and Box 8 in Section 1		
Total of Box 7: Balances carried forward		**215,893.64**
Debtors - HMRC VAT Due	3,433.29	
Debtors & Payments in Advance	7,805.00	
		(11,238.29)
Creditors - as per attached list	13,525.85	
Receipts in Advance	12,390.00	
		25,915.85
Total of Box 8: Total Cash and Investments		**230,571.20**

Angmering Parish Council

2017/2018 Final Accounts

ANNUAL RETURN

Box No.	Item	2016/2017 £	2017/2018 £	Difference £	Explanation
1	Balances b/f	27,357	41,785	14,428	
2	Annual Precept	272,290	316,800	44,510	Increase in number of Band D properties £12,200 plus required increase in precept to pay for Judicial Reviews, loss of Precept Support Grant and future projects £32,300
3	Total Other Receipts	225,920	165,279	(60,642)	Lloyds Investment Cash-in 2016/2017 £210,084; Reinvested sum cash-in 2017/2018 £160,172; resulting in reduction in *'Investment Income'* of **£49,912**; Loss of Precept Support Grant **£5,800** Less in grants **£3,042** and less in Insurance Claims **£1,876**
4	Staff Costs	(168,730)	(167,740)	991	Not significant
5	Loan Interest/Capital Repayments	-	-	-	
6	Total Other Payments	(315,052)	(140,230)	174,822	The *Investment* purchase in 2016/2017 **£150,000** not made in 2017/2018. *Capital Expenditure* in 2016/2017 not repeated in 2017/2018 **£46,599** Offset by a higher level of *Legal Fees* for the Judicial Reviews **£12,438**; an increase in *Grants Allocated* **£3,645,** and; additional *Buildings and Grounds Maintenance* costs **£5,673**.
7	Balances c/f	41,785	215,894	174,109	Transfer of **£150,000** from Fixed Asset to Bank Deposit
8	Total Cash & Investments	44,257	230,571	186,315	Transfer of **£150,000** from Fixed Asset to Bank Deposit
9	Total Fixed Assets	2,008,758	1,858,758	(150,000)	Transfer of **£150,000** from Fixed Asset to Bank Deposit
10	Total Borrowings	-	-	-	

Section 3 – External Auditor Report and Certificate 2017/18

In respect of ANGMERING PARISH COUNCIL

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 2018; 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 2017/18

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2017/18

We certify/do not 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 2018.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

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ANGMERING PARISH COUNCIL

INTERNAL AUDIT REPORT

FOR THE YEAR ENDED 31 MARCH 2018

INTRODUCTION

An internal audit of the Parish Council's financial records for the year 2017/2018 has recently been completed. The audit included all financial transactions for the period 1 April 2017 to 31 March 2018 inclusive.

The audit was undertaken in compliance with the requirements of the Accounts and Audit (England) Regulations 2015, and in accordance with the agreed and accepted Audit Plan.

Regulation 3 of the Accounts and Audit (England) Regulations states that the Parish Council must ensure that it has a sound system of internal control which—

(a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;

(b) ensures that the financial and operational management of the authority is effective; and

(c) includes effective arrangements for the management of risk

Regulation 5 of the Accounts and Audit (England) Regulations states that the Parish Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and any officer or member of the Parish Council, if required to do so for the purposes of the internal audit shall -

(a) make available such documents and records; and

(b) supply such information and explanations;

The objective of the internal audit is to determine whether the accounting arrangements, procedural controls, records, and documentary evidence are adequate to ensure the accurate and timely recording of financial transactions, so as to comply with all relevant legislation and best practice.

SCOPE

The audit included examination of the income and expenditure account for the year, detailed inspection of the trial balance and nominal ledger, review of bank statements and online payment authorisation sheets, review of supplier invoices, review of receipts, review of petty cash, review of agendas and minutes of meetings, review of budgets, review of fixed asset register and insurance policy, review of payroll, and confirmation that bank reconciliations and reports are prepared regularly and reviewed at meetings of the Parish Council.

The Council accounts are prepared using SAGE.

FINDINGS

1) Monies paid and received during the year have been accurately recorded and reconciled to the bank and cash balances.

2) The expenditure total on the general fund analysis of the income and expenditure account did not agree to the total expenditure in the year – this was due to incorrect recording of fund transfers during the year as Council running costs – this has subsequently been amended

3) The Parish Council Governance Framework (incorporating standing orders, financial regulations, risk management and internal controls) were reviewed and updated in the year.

4) I reviewed the Parish Council website to confirm that the Transparency Code had been complied with

SUMMARY AND OPINION

One of the functions of internal audit is to give assurance to members of the council that the financial systems are operating correctly, and can be relied upon.

In connection with my examination, and having regard to the items reported herewith, no matter has come to my attention that gives me reasonable cause to believe in any material respect that the regulatory requirements have not been complied with.

The accounting arrangements, procedural controls, records and documentary evidence are considered to be satisfactory, and accurately record the Council's financial position.

Rachel Hall

Rachel Hall (ACA)
22 April 2018