

Earnley Parish Council
Payment Schedule

Agenda Item 6/18(b)

23 April 2018	Net	VAT	Total		
Direct Debit					
Anvil Mobile	8.39	1.68	10.07		Invoice date 9/04/18
Barclaycard	86.62		86.62		Invoice date 21/04/18
PWLB	284.24		284.24		Flood Alleviation Loan
<i>Barclaycard</i>	<i>34.94</i>		<i>34.94</i>		<i>Invoice date 21/03/18</i>
Standing Order					
West Sussex County Council					
Pension Fund	138.81		138.81		Pension contribution month 1
Direct Payment				authorisation code	authorisation code
Came & Company	341.99		341.99		Insurance Policy
DM Payroll Services Ltd	73.00		73.00		Payroll Services
SSALC Ltd	17.00		17.00		LCR Magazine Subs
Mrs Louise Chater	449.76		449.76		Salary - Month 1
WSALC Ltd	143.75		143.75		WSALC & NALC Subs
Chichester District Council	350.00		350.00		Community Warden Contribution
EWBPC	26.00		26.00		Invoice No 04500
Cheque Payment					cheque No
Procurement Card					
	1919.56	1.68	1921.24		

EARNLEY PARISH COUNCIL

Monthly Statement of Bank Accounts as at 31 March 2018

Balance brought forward 1st April 2017		£10,482.98	
Add Receipts		£59,814.18	<u>£70,297.16</u>
Less Payment		£16,821.79	
Balance			<u><u>£53,475.37</u></u>
Bank Accounts	Unity Account	£54,216.34	
			£54,216.34
Less unrepresented payments			
Mrs Louise Chater	Salary	£449.76	
HMRC	PAYE	£152.40	
WSCC	Pension Contribution	£138.81	

740.97

add any monies not cleared

0

RECONCILED BALANCE

£53,475.37

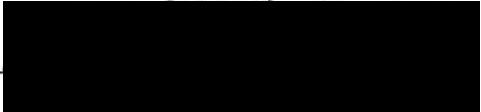
Note: the stated balances include funds set aside for the following :
Reserves:

Office Equipment	176	
Election Reserves	961	
Noticeboard Replacement	2140	
Bus Shelter Maintenance	450	
Road Signs	250	
Flood Alleviation	40323.68	
Sreet Lighting	100	
Parish Plan Project Reserve	1400	
		<u>£45,800.68</u>

The balance available for expenditure is therefore

£7,674.69

Prepared by Louise Chater

Signed 

Dated 20/4/18

EARNLEY PARISH COUNCIL- EXPENDITURE BUDGET
As at 31 March 2018

	Code	Last Year Budget	Budget	Spent	Available	%Available	Comments
General Administration							
Insurance	1	300	300	323	(23)	-8%	113.17(f) No action
Audit Fees	2	225	125	202	(77)	-61%	89.17(f) No action
Data Protection	3	35	35	35	0	0%	
Councillors and Clerks training	4	500	300	318	(18)	-6%	
Parish Council Newsletter	5	300	250	0	250	100%	
Office Telephone	6	100	120	159	(39)	-32%	
Printing & Stationery	7	350	400	182	218	55%	
Room Hire & Hospitality	8	375	400	239	161	40%	
Office 365, Website and anti virus protect	9	150	150	185	(35)	-23%	
NALCC, SALC & CALC Subscription	10	170	150	139	11	7%	
SLCC and Institute Membership	11	90	90	79	12	13%	
Office Equipment	12	200	200	388	(188)	-94%	39.18(d) No Action
		<u>2795</u>	<u>2520</u>	<u>2,248</u>	<u>272</u>	11%	
Salaries & Related Expenses							
Clerks Salary (gross)	13	6554	6624	6,992	(368)	-6%	
Transfer Salary/Pension to Fete Budget		0	0	(604)	604	#DIV/0!	
Ill Health Insurance	14			80	(80)	#DIV/0!	
office rent and broadband	15	220	220	220	0	0%	
pension payment	16	1423	1437	1,571	(134)	-9%	
Payroll Services	17	65	75	73	2	3%	
Clerk Expenses	18	380	250	193	57	23%	
		<u>8,642</u>	<u>8606</u>	<u>8,525</u>	<u>81</u>	1%	
Grants							
Citizen's Advice Bureau LGA 1972 s142	19	100	100	100	0	0%	
Community Warden LG & Rating Act 1997 Part III S31.1(C)	20	350	350	350	0	0%	
Youth Club LG (MP) a 1976 s19	21	100	100	100	0	0%	
Manhood Penninsula Partnership	22		130	128	2	1%	
		<u>550</u>	<u>680</u>	<u>678</u>	<u>2</u>	0%	
Power Of Well Being Grants							
Participatory Funding & Emergent Requests	23	130	100	100	0	0%	
		<u>130</u>	<u>100</u>	<u>100</u>	<u>0</u>	0%	
Public Areas							
Street Lighting	24	200	100	0	100	100%	
Road Signs	25	865	250	0	250	100%	
Bus Shelter Maintenance	26	300	300	0	300	100%	
Bus Shelter Cleaning	27	300	150	0	150	100%	
Notice Boards Replacement	28	435	435	0	435	100%	
Notice Boards Maintenance	29	100	100	0	100	100%	
Parish Plan Reserves	30		1,400	0	1,400	100%	
		<u>2200</u>	<u>2,735</u>	<u>0</u>	<u>2,735</u>	100%	Transfer to reserves
Annual Parish Assembly	31	40	50	73	(23)	-47%	89.17(f) No Action
Councillors' Expenses	32	100	50	17	33	66%	
Sundry Expenses	33	100	150	217	(67)	-45%	39.18(d) No Action
Election Reserve Fund	34	250	250	0	250	100%	Transfer to reserves
Flood Alleviation Scheme Loan (final payment April 2023)	35	568	568	568	(0)	-0%	
		<u>1058</u>	<u>1,068</u>	<u>876</u>	<u>192</u>	18%	
TOTAL EXPENDITURE		<u>15375</u>	<u>15,709</u>	<u>12,428</u>	<u>3,281</u>	21%	
less not charged to precept		<u>565</u>	<u>500</u>				
Precept		<u>14810</u>	<u>15,209</u>				
Less overspends - virements from reserves							
Original Approved Budget		<u>14,810</u>	<u>15,209</u>				

25/4/18

Date Paid	Minute No	Cheque no	Supplier	Details	Sum of Payment
05-Jan	17.18(b)	dp	East Wittering & Bracklesham PC	Room Hire	22
18-Jan	17.18(b)	dd	Anvil Mobile	telephone	8.69
24-Jan	17.18(b)	dp	North Mundham Parish Council	shared expenditure	117.14
24-Jan	17.18(b)	dp	Paris Smith	Flood Alleviation	390
19-Feb	39.18(b)	dd	Anvil Mobile	telephone	8.7
20-Feb	(blank)		100032 Bridham & Earnley Flood Prevention Group	grant	0
08-Mar	39.18(b)	dp	East Wittering & Bracklesham PC	Room Hire	57.5
08-Mar	39.18(b)	dp	Parish Magazine Printing	newsletter	33.8
08-Mar	39.18(b)	dp	SSALC Ltd	Training	86.4
19-Mar	39.18(b)	dd	Anvil Mobile	telephone	27.67
19-Apr	53.17(b)	dd	Anvil Mobile	telephone	15.5
20-Apr	53.17(b)	dp	West Sussex ALC Ltd	Subscriptions	139.03
20-Apr	53.17(b)	dp	East Wittering & Bracklesham PC	Room Hire	27.5
28-Apr	53.17(b)	dd	Public Works Loan Board	Loan	284.24
18-May	53.17(b)	dd	Anvil Mobile	telephone	18.84
19-May	53.17(b)	dp	East Wittering & Bracklesham PC	Room Hire	22
19-May	53.17(b)	dp	Parish Magazine Printing	Parish Assembly Invite	19.17
19-May	53.17(b)	dp		Earnley Fete Notice	19.17
19-May	53.17(b)	dp	Mulberry & Co	Audit Fees 2017/18	122.04
26-May	53.17(b)	dp	Came & Company	Insurance Premium	288.46
14-Jun	71.17(b)	dp	East Wittering & Bracklesham PC	Room Hire	22
14-Jun	71.17(b)	dd	Anvil Mobile	telephone	16.3
18-Jul	71.17(b)	dd	Anvil Mobile	telephone	12.12
19-Jul	71.17(b)	dp	East Wittering & Bracklesham PC	Room Hire	22
19-Jul	71.17(b)	dp	North Mundham Parish Council	Training	107.9
11-Aug	89.17(b)	dp	East Wittering & Bracklesham PC	Room Hire	22
11-Aug	89.17(b)	dp	Came & Company	additional insurance premium	34.74
17-Aug	89.17(b)	dd	Anvil Mobile	telephone	11.6
18-Sep	89.17(b)	dd	Anvil Mobile	telephone	8.41
20-Sep	89.17(b)	dp	PKF Littlejohn	audit	120
18-Oct	113.17(b)	dd	Anvil Mobile	telephone	8.56
30-Oct	113.17(b)	dd	Public Works Loan Board	Loan	284.24
15-Nov	113.17(b)	dp	East Wittering & Bracklesham PC	Room Hire	22
15-Nov	113.17(b)	dp		Invoice 370	22
15-Nov	113.17(b)	dp	Parish Magazine Printing	newsletter	44.6
15-Nov	113.17(b)	dp	SSALC Ltd	Training	36
17-Nov	113.17(b)	dd	Anvil Mobile	telephone	8.92
28-Nov	113.17(b)	dp	Surrey Hills Solicitors	Flood Alleviation	1468.8
18-Dec	(blank)	dd	Anvil Mobile	telephone	8.95
Grand Total					3988.99

Date Paid	Minute No	Supplier	Details	S137	Other Grants	Earnley Fete	Sum of Payment
25-Jan	17.18(h)	Citizen Advice Bureau	grant	(blank)	100 (blank)	(blank)	100
		East Wittering Youth Club	grant	(blank)	100 (blank)	(blank)	100
		Manhood Mobility	grant	(blank)	40 (blank)	(blank)	40
		Wittering 1st Responders	grant	(blank)	40 (blank)	(blank)	40
		Samaritains	grant	(blank)	20 (blank)	(blank)	20
20-Jul	89.17(b)	St Wilfrids Hospice	Earnley Fete Grant	(blank)	(blank)	(blank)	516.12
		Selsey RNLI	Earnley Fete Grant	(blank)	(blank)	(blank)	516.12
		Earnley Church PCC	Earnley Fete Grant	(blank)	(blank)	(blank)	514.12
23-Nov	113.17(b)	St John Ambulance	Training	(blank)	(blank)	(blank)	20.00
Grand Total							1866.36



MULBERRY & CO

Chartered Certified Accountants

Registered Auditors

& Chartered Tax Advisors

9 Pound Lane

Godalming

Surrey, GU7 1BX

t + 44(0)1483 423054

e office@mulberryandco.co.uk

w www.mulberryandco.co.uk

Our Ref: MARK/EAR001

Mr L Chater
Earnley Parish Council
1 Charlmead
East Wittering
Chichester
West Sussex
PO20 8DN

23rd April 2018

Dear Louise

Re: Earnley Parish Council
Internal Audit Year Ended 31st March 2018

Following completion of our internal audit on the 23rd April 2018 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate recommendations for future action are shown in bold underlined text.

Audit – Summary Findings

At the visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations & Standing orders
- Review of the Risk Assessments
- Review of the Budgeting process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of annual accounts & annual return
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of fixed assets and investment register

It is our opinion that the systems and internal procedures at Earnley Parish Council are very well established, regulated and followed. The clerk is very experienced and ensures the council follows best practice regulations and has over time adapted and changed the internal procedures as regulations and technologies have changed to maintain compliance.

It is clear the council takes policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are entirely fit for purpose. I would like to thank the clerk for her hard work during the year and am pleased to say her high standard of work continues; I therefore make no recommendation for change at this stage.

I am of the opinion that the annual accounts and annual return are ready to be signed off by council and the external auditor and that the annual return is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2018. Accordingly, I have signed off the annual return.

A. Books of account

The council continues to use excel for recording the day to day transactions of that of the council. On average there are approximately a half dozen transactions per month and the spreadsheets are populated on a monthly basis. The clerk produces a hard copy and electronically a bank reconciliation, a payments list and authorisation list together with bi-monthly budget monitoring.

There have been no reported issues in the past and for recording receipts and payments this is entirely fit for purpose and I see no reason to make any recommendation to change.

B. Financial regulations & payments

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

The council, in its March 2016 meeting amended the Financial regulations and these will be reviewed in April by the clerk and taken to the May 2018 meeting for adoption and approval. This is in accordance with regulations.

Check that the council's Financial Regulations are being routinely followed by tracking some sample payments

I have selected the January 2018 minutes and traced the authorised payments to the invoices and bank statements, noting council authorisation at each stage. The invoices were annotated with bacs or cheque, amount, date of payment and two signatories.

The bacs payments are set up by the clerk on the on-line system and the councillors then authorise the payment on line. The bank system is such that the originator of the transaction cannot authorise the same transaction – there is segregation of duties.

The payment schedule as reported in the minutes is posted to the council website within the supporting papers and minutes to the meeting, this is in accordance with the transparency Act requirements and ensures all payments are made available to the wider public. Where applicable personal information would be redacted.

The council has issued cheques in the year. The stubs have been initialled twice in accordance with regulations.

In respect of invoice and payment authorisation invoices are signed by two councillors and payments have to be authorised by two councillors – this is in accordance with councils own financial regulations.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £7.57 per elector. The council has no S.137 expenditure.

Confirm that checks of the accounts are made by a councillor. There are reviews of the financial records of that of the council and these are duly reported in the minutes.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The council, reviewed and amended Standing orders in May 2016, the clerk is in the process of reviewing them again with a view to taking these to council in May 2018.

Check the draft minutes of the last meeting(s) are on the council's website

The council routinely posts up its minutes to its web site within 30 days of the meeting, should changes be required as notified at later meetings the minutes are updated.

Check that agendas for meetings are published giving 3 clear days' notice.

The clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. This is in accordance with regulations.

Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018. The council is aware of the change in regulations and has undergone training. The minutes disclose council discussion of the same. A GDPR policy is in the process of being written. I am of the opinion that the council is taking seriously its obligation to fulfil the requirements of the GDPR.

Check the publication of councillor's contact details etc

The website details councillor email and phones numbers, together with register of members interests. Councillor representation to external bodies is detailed by councillor on the website and has been minuted.

I am of the opinion that the council has robust policies and procedures in place and follows these. I make no recommendation to change.

All Other Payments £7,260 (2017: £8,600).

C. Risk management & insurance

The council has a detailed risk assessment document which was reviewed in May 2017. The document is very comprehensive a covers not only trips and hazards, but also financial and management risks. This document is entirely fit for purpose and I make no recommendation to change.

All council data is now stored on the cloud and regular backs ups are taken to an external drive stored in the clerks office.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Asset & money cover appears adequate.

D. Budget, precept & reserves

Reserves Carried Forward £53,745 (2017: £10,483)

The council has £45,800 of earmarked reserves of which £40k pertains to the flood alleviation project. The parish council general reserves are £7,675. This is entirely appropriate for a council of this size.

The council has received a grant for the flood project this is in progress and will be completed over the next year or so.

The Council was able to demonstrate that budget monitoring reporting to members is comprehensive, and is appropriately minuted.

I am of the opinion reserves are properly monitored.

E. Income

Precept income £15,209 (2017: £14,810)

Other income £44,605 (2017: £2,477)

The precept income was tested to bank statements, these were properly received and banked. There are no errors to report. Other income comprises, grants, interest, & VAT refund. I have reviewed the cashbook and was able to agree receipts to remittances and bank statements. There were no errors.

The additional income being due to grant receipt for the flood alleviation works.

I am of the opinion that income is properly recorded.

F. Petty cash

No petty cash

G. Payroll

£8,994 (2017: £8,340)

The council has one employee. The payroll is reconcilable to the annual return. The increase is due to inclusion of expenses previously included under other payments box 6, together with back pay owing.

The clerk has a signed contract of employment. Payroll rates and hours were approved in the July 2017 meeting.

H. Assets and investments

Fixed Assets and Investments £2,988 (2017: £2,861 restated)

Loan Interest & Capital £568, (2017: £568)

Total Borrowings £3,148 (2017: £3,629)

The fixed asset register agreed to the annual return, the register lists the assets, their cost or proxy cost together with insurance values. Assets are correctly stated at historic cost.

The PWLB loan and loan repayments were verified to statements from debt management.

I. Bank reconciliations

Bank & Cash Balances £53,475 (2017: £10,483)

At the year-end date the council had a reconciled bank position which will be approved in the May meeting. I have reviewed the reconciliation there were no errors.

I am of the opinion that bank and cash balances are properly shown on the annual return.

J. YEAR END ACCOUNTS

The year-end accounts have been correctly prepared on the receipts and payments basis, with no requirement of a box 7 & 8 reconciliation.

The annual return correctly casts and cross casts and the comparatives have been correctly copied over from the 2016/17 annual return.

The variance analysis is required for box 3 & 6, together with explanation of high reserves.

The council has made provision within its schedule of meetings to sign off the annual governance statement and accounts in time to display the notice of electors rights.

I am of the opinion the accounts and annual return will be ready for submission to the external auditor.

K. Trusteeship

No Trusts.

Should you have any queries please do not hesitate to contact me, finally I enclose a fee note for your kind attention.

Kind regards
Yours sincerely



Mark Mulberry

Annual Internal Audit Report 2017/18

Earnley 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.			✓ None
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)			
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

23/04/2018

Name of person who carried out the internal audit

MARK MULJERRY BA (Hons) FCCA CFA

Signature of person who carried out the internal audit



Date

23/04/2018

*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:

Earnley 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' 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. Describe how the authority will address the weaknesses identified.

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

MINUTE REFERENCE

SIGNATURE

dated

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

www.earnleypc.org

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2017/18 for

Earnley Parish Council

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	10,704	10,483	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	14,810	15,209	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,477	44,605	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	8,340	8,994	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	568	568	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	8,600	7,260	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	10,483	53,745	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	10,483	53,475	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	RESTATED 2,861	2,988	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	3,629	3,148	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 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



Date 20/04/2018

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



BANK & PETTY CASH RECONCILIATION

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2018

Prepared by _____ Mrs Louise Chater Clerk/RFO

Dated 20 April 2018

Approved by _____ Chairman to the Council

Dated _____

**Balance per bank statements as at 31 March 2018
Parish Council**

	£	£
Unity Trust Bank	54216.34	
Alto Card (petty Cash)	0.00	
	<hr/>	54216.34

less: any unpresented payments as at 31 March 2018

Mrs Louise Chater	449.76
HMRC	152.40
West Sussex County Council	138.81

740.97

Add: any monies not cleared
none

Net Bank Balance as at 31 March 2018

53475.37

The net balance reconciles to the cash book for the year, as follows

£

Cash Book

Opening Balance	10482.98
Add: Receipts in the year	59814.18
Less: Alto Card Transfer (Closed)	0.00
Less: the payments in the year	16821.79
Closing balance per cash book & Alto Card as at 31 March 2018	<u>53475.37</u>

SECTION 2 STATEMENT OF ACCOUNTS

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2018

Prepared by XXXXXXXXXX Mrs Louise Chater Clerk/RFO

Dated 20th April 2018

Approved by _____ Chairman to the Council

Dated _____

	31-Mar-17	31-Mar-18	Variance £	Variance %	Explanation
Balance Brought Forward	10704	10483	-221	-2%	
Annual Precept	14810	15209	399	3%	
Total Other Receipts	2477	44605	42,128	1701%	Flood Alleviation Grant (41,873.68)
Staff Costs	8340	8994	654	8%	
Loan interest/capital repayment	568	568	0	0%	
Total Other Payments	8600	7260	-1,340	-16%	Bus Shelter replacement project 808.00 not repeated
Balance Carried Forward	10483	53475	42,992	410%	Flood Alleviation Grant (41,873.68)
Total Cash and Short Term Investments	10483	53475	42,992	410%	
Total Fixed Assets and Long Term Assets	RESTATED 2861	2988	127	4%	Previous Yr restated as required to include replacement bus shelter previous value 750 new value 970.
Total Borrowing	3629	3148	-480	-15%	Bookers Lane Flood Alleviation Scheme Loan
Disclosure Note Trust Funds (including charitable)	NO	NO	-		
Explanation for 'high' reserves	53475 of which 7675 is general reserves and 45801 is assigned as per attached schedule				

EARNLEY PARISH COUNCIL

Basic and Intermediate levels

Item required.	Included Y/N or response
1. State the basis of accounts – Income and Expenditure (I&E) or Receipts and Payments (R&P)	R&P
2. Bank reconciliation (note a pro-forma is available on our website).	Y
3. Explanations of significant Variances: <i>For boxes 2 – 10 in the Accounting Statements, where the 2018 figure is 15% greater than, or 15% less than, the 2017 figure unless the variance is less than £500</i>	Y
4. A Reconciliation between boxes 7 and 8 – this must be quantified.	N/A
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	N/A
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	N/A
7. An explanation of the level of reserves held if more than twice the total income of the Authority.	Y
8. Whether you use the general power of competence.	Y
9. The dates for the period for the exercise of public rights.	Y
10. This sheet, duly completed	Y

Intermediate level only

The additional information required for Intermediate Level Reviews	Included Y/N or response
11. If last year's limited assurance review was qualified to any degree or contained other matters, please advise on what action has been taken AND supply the relevant minute references.	2016/17 Accounts restated as required. Minute Ref: 71.17(d) & 89.17(d)
12. Provide a copy of the terms and scope of engagement of the Internal Auditor and dates of any reports provided by him (other than the completion of the AGAR). If none, state 'NONE'.	
13. If the greater of Gross Income and Expenditure exceeded £1M:	
a. outline the budget setting process.	
b. provide the minute approving the budget and the precept.	

Direct Payment		authorisation code	authorisation code	
East Wittering & Bracklesham Parish Council	22.00	CC:802409981	SS:269550905	room hire - 15th June 2017
North Mundham Parish Council	107.90	CC:802409981	SS:269550905	Training costs - Health & Safety, Legal & Finance and Data Protection
Mrs Louise Chater	24.02	CC:802409981	SS:269550905	Expenses
Cheque Payment			cheque No	
St Wilfrids Hospice	514.12			Grant - Earnley Fete
Earnley Church	515.12			Grant - Earnley Fete
RNLI	516.12			Grant - Earnley Fete

- c) Financial Statement - On a proposal by Cllr. Carey, the financial statements for May and June 2017 were accepted.
- d) Assets Register - on a proposal by Cllr. Stant, it was RESOLVED to adopt the updated Assets Register; this would be submitted to the insurance company.
- e) Annual Return year ended 31st March 2017 - it was noted that the inspection period had now closed.
- f) Budget Monitoring year ended 31st March 2018 - no action was currently required.
- g) Ill Health Insurance - On a proposal by Cllr. Carey, it was RESOLVED to sign the service order and direct debit mandate.
- h) Transparency Act Requirements - the required data had been uploaded to the website. It was agreed that Cllr. Charter and the Clerk would investigate the grant funding available.
- i) Finance Review - first quarter report attached.

CLERK

CC/CLERK

72.17 ENVIRONMENTAL MATTERS

1. Flood Prevention Update - Cllr. Carey reported that the work opposite First Avenue had been completed. Cllr. Carey would now press West Sussex County Council to clear the culvert.

Diversion project across Batchmere Road quotes had been obtained and approved by the Environment Agency, the application to close the roads had been submitted and it is expected work will be completed in September.

Earnley Rife the permit to allow work to be carried out on the rife had been applied for.

2. Public Rights of Way update - Cllr. Stant reported he had walked most of the routes. He considered that there was a distinct lack of signage on some of the routes and tourists would get lost on

Direct Debit				
Anvil Mobile	11.60			Phone usage July 2017
Standing Order				
Mrs Louise Chater	437.97			Salary month 5
West Sussex County Council Pension Fund	326.58	SS: 926689738	KM: 379818687	Pension contribution Month 5
Direct Payment		authorisation code	authorisation code	
Mrs Louise Chater	470.64	SS: 926689738	KM: 379818687	additional salary month 5
Legal & General	17.15	SS: 926689738	KM: 379818687	additional Ill Health insurance premium
19 September 2017	Total			
Direct Debit				
Anvil Mobile	8.41			Phone usage August 2017
Barclaycard	71.94			August 2017
Standing Order				
Mrs Louise Chater	449.56	KM: 475674812	CC: 89945803	Salary month 6
West Sussex County Council Pension Fund	138.81	KM: 475674812	CC: 89945803	Pension contribution Month 6
Direct Payment		authorisation code	authorisation code	
HMRC	415.90	KM: 475674812	CC: 89945803	PAYE
PKF Littlejohn LLP	120.00	KM: 475674812	CC: 89945803	Audit fees year ended 31 March 2017

On a proposal by Cllr. Carey, it was RESOLVED to may payment and sign the cheques listed below:

Cheque Payment	Total	cheque No	
Mrs S Simpson	19.50	300342	Parish Assembly Expenses

- c) Financial Statement - On a proposal by Cllr. Carey, it was RESOLVED to accept the financial statements for July & August 2017
- d) Annual Return year ended 31st March 2017- Auditors Report and Certificate - it was noted that the auditor had qualified the audit as we had omitted to update the Assets Register with the replacement bus shelter. It was noted that this issue had already been rectified. However, it was noted that the annual return will need to be restated for year ended 31 March 2018.
- e) Annual Return year ended 31 March 2017 - Notice of Conclusion of Audit was published on 11th September 2017.

RESERVES

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2018

Prepared by  Mrs Louise Chater Clerk/RFO

Dated 20 April 2018

Approved by _____ Chairman to the Council

Dated _____

Balance per bank statements as at 31 March 2018

54,216
- 741
53,475

Uncleared items
Cash Book Balance

General Reserves
Office Equipment

7,675
176

Election Reserves

961

Noticeboard Replacement

2,140

Bus Shelter Maintenance

450

Road Signs

250

Flood Alleviation

40,324

Street Lighting

100

Parish Plan Project Reserves

1,400

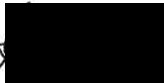
Total Cash and Investments

53,475

Receipts and Payments Account

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2018

Prepared by  Mrs Louise Chater Clerk/RFO Dated 20th April 2018

Approved by _____ Chairman to the Council Dated _____

Year Ended
31 March
2017

Year
Ended 31
March
2018
BANK

INCOME		
14810.00	Precept	15209.00
2468.28	Grants and Donations	44226.88
	VAT reimbursement	378.30
2.65	Interest Received	
	Loan	
	Salary refund	
	Pension refund	
6.00	Refund from Alto Card	
	Alto Card Transfer	
	Cross Charging	
17286.93	Total Income	59814.18

Expenditure		
2145.77	General Administration	2188.05
8339.56	Clerk's Salary	8957.02
	Chairman's Allowance	
	Section 137 Grants	
803.40	Grants, other powers	778.40
30.04	Notice boards	
	Capital expenditure - computer package	
808.00	Capital expenditure - bus shelter	
	Debt Charge	
	Agency Service	
	Web Site	41.99
558.06	Earnley Fete Expenses	166.32
1714.68	Earnley Fete Donations	1546.36
1065.00	Road sign maintenance	
	Flood Alleviation	1550.00
346.27	Bus shelter maintenance	
	public lighting	
484.95	printing	97.57
195.75	training	396.99
568.48	Loan repayment	568.48
405.90	VAT	527.18
42.04	irrecoverable VAT	3.43
	Alto Card Transfer	
17507.90	Total Expenditure	16821.79

SECTION 137 PAYMENTS

EARNLEY PARISH COUNCIL

Financial year ending on 31 March 2018

Prepared by  Mrs Louise Chater Clerk/RFO

Dated 20th April 2018

Approved by _____ Chairman to the Council

Dated _____

SECTION 137 ALLOWANCE FOR 2017/18 £7.57 X 381 register electors= 2884.17

No Section 137 Payments were made

EARNLEY PARISH COUNCIL

SCHEDULE OF ASSETS

Asset Details										Location Details					Usage Details				
Ref	Description	Identification	Date Acquired	Supplier	Original Cost/Value	Useful Life Time Estimate	Present Use or Capacity	Serial Number	Custodian	Usage /Occupation Measure	Current Value/estimate/condition	Current Charge for Use	Disposal/Discharge	Insurance Value					
1	Bus Shelter	Somerley	2009	Trojans Timber Products	950	indefinite	waiting for bus		Parish Clerk	daily use	good	nil		1000					
2	Bus Shelter	Almodington	2017	Knight Fencing Ltd	970	indefinite	waiting for bus		Parish Clerk	daily use	good	nil		750					
3	Bus Shelter	Almodington	not known	not known	1	indefinite	waiting for bus		Parish Clerk	daily use	good	nil		1000					
4	Notice board	Clappers Lane	not known	not known	1	indefinite	advertising		Parish Clerk	daily use	good	nil		870					
5	Notice board	Almodington	not known	not known	1	indefinite	advertising		Parish Clerk	daily use	good	nil		870					
6	Notice board	Somerley	not known	not known	1	indefinite	advertising		Parish Clerk	daily use	good	nil		870					
7	Street Light	Almodington	not known	not known	1	indefinite	street lighting		Parish Clerk	daily use	poor	nil		500					
8	Street Light	Earnley	not known	not known	1	indefinite	street lighting		Parish Clerk	daily use	good	nil		500					

EARNLEY PARISH COUNCIL

SCHEDULE OF ASSETS

Ref	Description	Identification	Date Acquired	Supplier	Original Cost/Value	Useful Life Time Estimate	Location	Present Use or Capacity	Serial Number	Custodian	Usage /Occupation Measure	Current Value/estimate/condition	Current Charge for Use	Disposal/Discharge	Insurance Value
9	Lenovo N500	computer	25/03/2009	Dabs4work.com	369	3 years	1 Charlmead East Wittering	planning meeting presentation		Parish Clerk	daily use	good	nil		370
10	Finger Post Sign	Almodington	not known	not known	1	indefinite	junction of Easton Lane with Almodington Lane	sign post		Parish Clerk	daily use	good	nil		2500
11	Finger Post Sign	Earnley	not known	not known	1	indefinite	junction of Bookers Lane with Almodington Lane	sign post		Parish Clerk	daily use	good	nil		2500
12	Finger Post Sign	Earnley	11/07/2017	Environment Agency	1	indefinite	Junction of Clappers Lane with Almodington Lane	sign post		Parish Clerk	daily use	good	nil		2500
13	Finger Post Sign	Earnley	11/07/2017	Environment Agency	1	indefinite	Junction of Clappers Lane with Drove Lane	sign post		Parish Clerk	daily use	good	nil		2500
14	Acer Aspire E1-572P 13.4-500	computer	06/08/2014	staples Uk	325	3 years	1 Charlmead East Wittering	daily record keeping	V5WE2	Parish Clerk	daily use	good	nil		325
15	HP Officejet Pro 8500A	Printer	01/04/2011	staples-Uk	150	3-years	1-Charlmead-East-Wittering	printing	GN55FK3PP	Parish-Clerk	daily use	good	nil		
16	Litter picking Signs	road safety	23/03/2017	Spaldings Ltd	89	5 years	1 Charlmead East Wittering	litter picking event		Parish Clerk	occasional	good	nil		0
17	Brother Inkjet AIO	Printer	24/11/2017	Office Outlet	200	3 years	1 Charlmead East Wittering	printing	E75874H 7F117908	Parish Clerk	daily use	good	nil		0

EARNLEY PARISH COUNCIL

SCHEDULE OF ASSETS

Ref	Description	Identification	Date Acquired	Supplier	Original Cost/Value	Useful Life Time Estimate	Location	Present Use or Capacity	Serial Number	Custodian	Usage /Occupation Measure	Current Value/estimate/condition	Current Charge for Use	Disposal/Discharge	Insurance Value
18	Seagate Backup Plus	Portable Storage	09/01/2018	Office Outlet	75	3 years	1 Charlmead East Wittering	back up	NA9D1D18	Parish Clerk	daily use	good	nil		0
19	Pipe Mounted Pen Stock & Key	Pen Stock	29/01/2018	ACE	993	indefinite	Batchmere Road opposite Silver Gates	Flood Prevention		Parish Clerk	daily use	good	nil		933
Total					3980.59										17055
Prepared by Mrs Louise Chater											Dated: 26th January 2018		Review Date March 2019		
Adopted by Full Council on:											Minute No:				

**EARNLEY PARISH COUNCIL - FINANCIAL RISK ASSESSMENT AND INSURANCE
REVIEW 2018/19
Agenda item 64.18(u)**

1. Introduction

Annual production of a financial risk assessment is required to be reported to the external auditor each year.

2. Risk Assessment Register

Annexe 1 to this report contains the risk assessment register, which has been produced to enable Earnley Parish Council to assess the Financial Risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following plan was followed:

1. Identify the areas to be reviewed
2. Identify what the risk may be
3. Evaluate the management and control of the risk and record all findings
4. Review, Assess and revise if required

Council is asked to consider the contents of the register and to determine whether any changes should be made. In particular, the Council is asked to confirm if it is content with the controls that are currently in place for each area of risk identified.

3. Audit Plan

Members of the Council are asked to consider the Audit plan and determine if any changes should be made.

4. Safety Report

The Parish Council reviewed and adopted a replacement Health and Safety Plan on 20th July 2017. As part of this plan an office safety inspection is required this will be conducted by the Councillor responsible for finance when conducting a financial quarterly review. The Councillor will report the results of this inspection to the next full council meeting.

Health & Safety has been added as a standard agenda item and any issues that arise will be reported at the next full council meeting. In cases of extreme risk, the adopted Financial Regulations (4.5) the Clerk to is authorised to make expenditure up to £500 whether or not there is any budgetary provision, any expenditure carried out

due to Health & Safety requirements must be reported to the Chairman as soon as practicable and to Full Council at the next meeting.

5. Insurance Policy

The current policy is held with Aviva (via Came & Co) has a renewal date of 1 June 2018. The Parish Council has entered into a long-term agreement which will expire on 31st May 2019

The premium for 1 June 2018 - 31 May 2019 is at the sum of **£341.99**

6. Key Features of the Aviva Policy

- a) The public liability limit of £10 million
- b) The employers' liability limit of £10 million.
- c) The Fidelity Guarantee relates to the loss incurred through the misappropriation of monies by employees. The limit is set at £150,000.
- d) Motor policy no claims bonus and loss of policy excess provides cover should the parish clerk or councillor use their private car and be involved in an accident whilst undertaking parish business. The limit for loss or reduction of no claims discount is up to £250 and a limit for loss of excess is £250
- e) The Parish Council's assets are insured
- f) The excess on each claim is £250.00

7. RECOMMENDATIONS

The Council is asked to confirm that:

- a) Acceptance of the Risk Assessment Register (Annexe 1) with any recommendations of change required.
- b) Acceptance of the Audit Plan with any recommendations for change if required.

Report Prepared by L. Chater Responsible Financial Officer

Dated 16th May 2018

Earnley Parish Council Audit Plan - year ended 31 March 2019

TASK	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	BIANNUAL
Review Risk Assessment								✓					
Review Financial Risk Assessment		✓											
Carry out all general Risk Assessments			✓										
Review Insurance at renewal		✓											
Asset Register Updated		✓											
Financial Scrutiniser Review Accounts			✓			✓			✓			✓	
RFO Prepare end of year accounts	✓												
Internal Audit	✓												
Annual Governance Report		✓											
Annual Return		✓											
Review Internal Audit Terms of Reference		✓											
Review of Effectiveness of Internal Audit		✓											✓
Appointment of Internal Auditor		✓											
Appointment of Responsible Financial Officer		✓											
Appointment of Financial Scrutiniser		✓											
Review of Standing Orders													May-18
Review of Financial Regulations													Mar-18
Review of Staff Pay Scales (NJIC Scales)						✓							
Clerk's Appraisal						✓							
Employment Committee Meeting						✓							
Preparation of Annual Budget							✓						
Monitor Budgets		✓				✓		✓				✓	
Transparency Act - upload data			✓			✓			✓			✓	

Prepared by Louise Chater, Clerk & Responsible Financial Officer.

Adopted on: _____

Minute No: _____

EARNLEY PARISH COUNCIL RISK ASSESSMENT REGISTER

Financial Risk Assessment Register Financial Year 2018/19									
Description	Location	Type of Risk	Risk Potential	Severity of Risk	Existing Controls	Insurance limit	Action Required	Report to council	Completion or Review
3 x bus shelters	various	Damage/fire	medium	low	Insurance	17014.40			
3 x notice boards	various	damage	medium	low	Insurance				
2 x Finger Post Signs	various	damage	medium	high	Insurance				
laptop	office	theft/damage	medium	high	Insurance				
		loss/corruption of data	medium	high	back up procedure/anti virus protection	691.20			
printer	office	theft/damage	medium	low					
all electrical equipment	office	employee harm	low	high	safety checks (PAT testing) Records Regularly sent to Records Office			upon completion	annually
Council papers	office	theft/fire	medium	high	Budget working party review and prepare budget. Budget report includes actual position and projected position to year end. Consideration of General Reserves and Earmarked Reserves prior to setting budget and submitting precept request				
Council monies	office	Inadequate funds	low	high		150,000	Full Council to agree budget and set Precept		
		theft	low	high	Fidelity Insurance				
		theft	low	high	financial regulations	250,000		upon completion	six monthly
		theft	low	high	Internal Audit Controls				
		bank failure	low	high	Regularly review provider				
Meetings & events		harm to public	low	high	Insurance				
All council activities		harm to public	low	high	public liability insurance	10,000.00			
Maintenance work	various	employee harm	low	high	contractors to have public liability and employers liability insurance		provide contractor with health and safety policy and notice to contractors	at point of engagement	

EARNLEY PARISH COUNCIL RISK ASSESSMENT REGISTER

	low	high	Instruction manual	complete manual	upon completion	six months
Loss of Clerk	low	high	Instruction manual	SALC would be able to suggest a locum whilst the permanent position was advertised	20,000	
Loss of Council Members	low	high	Locum Clerk	CDC would step in temporarily if not enough residents put themselves forward for election		
	low	high				

16/05/2108

Prepared by Responsible Financial Officer

Minute No:

Adopted on: