

Antony Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement **Friday 29 June 2018**

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.

Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2018, these documents will be available on reasonable notice by application to:

(b) The Clerk to Antony Parish Council Mrs C Allen 21 Hounster Drive, Millbrook,
Cornwall PL101BZ

Email : antonyparishcouncil@gmail.com

commencing on (c) **Monday 2 July 2018**

and ending on (d) **Friday 10 August**

3. This announcement is made by **Mrs C Allen Clerk to Antony Parish Council.**

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

ANTONY 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	<i>has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</i>
			✓	

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

6.18

dated

17 05 2018

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

Chairman

R.M. Lester

Clerk

J. Allen

Section 2 – Accounting Statements 2017/18 for

ANTONY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	14750	11840	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	6000	7000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5103	4465	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	3068	3238	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	10945	6540	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	11840	13527	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	11840	13527	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	19392	19392	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	NIL	NIL	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

J Allen

Date

17.5.18

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

17.5.2018

and recorded as minute reference:

11.18

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

R.H. Carter

Annual Internal Audit Report 2017/18

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.			N/A ✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (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

28/06/2018

Name of person who carried out the internal audit

JILL R. PADMORE

Signature of person who carried out the internal audit



Date

28/06/2018

*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).

ANTONY PARISH COUNCIL

AUDITED RECEIPTS AND PAYMENTS 2017/18 - 31/3/2018

Including Solar Community Benefit Fund

2016/17

2017/2018 2017/2018

Auditted

Auditted

Accounts

Budget

Actual

	£	RECEIPTS	£	£
	£14,750	Brought Forward	£11,840	£11,840
	£6,000	Precept	£7,000	£7,000
	£441	Wilcove Moorings	£441	£441
	£0	LMP footpath		£162
	£248	Grants	£250	£162
	£549	Website transparency funding	£500	£360
	£0	Ict donation		£100
	£781	VAT refund	£100	£155
	£3,083	Solar Community benefit fund	£3,083	£3,083
	£1	Bank Interest		£2
	£11,103		£11,374	£11,465
		PAYMENTS		
	£528	VAT	£100	£99
	£160	Playground maintenance and repairs	£300	£144
	£2,778	Salaries	£3,000	£2,909
	£358	Training/ Subscriptions	£500	£187
	£1,449	Antony Grass control	£1,550	£2,066
	£1,510	Wilcove Grass control	£1,450	£1,569
	£176	Hall Rent	£225	£165
	£25	Bus shelter rent (Savills)	£50	£25
	£50	Antony Play area / Woodland	£50	£0
	£50	Wilcove Play area rent (Savills)	£50	£50
	£881	Wilcove Moorings	£441	£441
	£1,068	Village Noticeboards	£15	£0
	£298	Website	£280	£329
	£83	Repairs and Maintenance	£100	£122
	£160	Misc / Audit fee	£160	£160
	£0	Computer	£0	£0
	£200	Section 137	£250	£0
	£0	Election costs	£0	£240
	£1,268	Insurance	£1,300	£413
	£2,310	Solar Community Benefit fund	£0	£360
	£661	Admin	£675	£500
	£14,014	TOTAL	£10,496	£9,778
Profit/(Loss)	-£2,911	Profit/ (Loss)	£878	£1,687
Bfwd	£11,840	Cfwd 2017/ 2018	£12,718	
		Represented by:-		
		Deposit Account Bank statement		£3,498
		Current Account bank statement		£10,430
	£0	(less O/s cheques/ O/s Income)		£401
TOTAL	-£2,911	TOTAL		£13,527

Note Specific reserve	Community Benefit Fund	£6,580
	Total Funds excluding CB fund	£6,947

Prepared on 31/3/2018

Caroline Allen - Responsible Financial Officer

Explanation of variances

Antony Parish Council Cornwall

Please provide full explanations, including numerical values, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/ 17 £	2017/ 18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	6000	7000	1000	17 %	Election cost estimate was between £ 500 and £ 2500.
Box 3 <i>Total other receipts</i>	5103	4465	638	13%	Vat refund £ 626 higher in 2016/17 as play equipment and noticeboards were purchased.
Box 4 <i>Staff costs</i>	2778	2909	131	5%	
Box 5 <i>Loan interest/ capital repayments</i>	NIL	NIL			
Box 6 <i>All other payments</i>	10945	6540	4405	40%	2016/17 as Play equipment £ 2310 (Solar Panel Community benefit fund) and Noticeboards were purchased £ 1075. 2017/18 Insurance premium reduced by £ 856 as changed insurance companies.
Box 9 <i>Total fixed assets & long term investments & assets</i>	19392	19392	0	0	

EXPENDITURE 2017-18

Payee and details	CHEQUE	Gross	VAT	Net
M Bulmer Grass control	101319	100.00		100.00
G Shepherd Glass noticeboard	101320	45.18	7.53	37.65
C Allen clerking , admin and expenses April	101321	243.77		243.77
HMRC tax	101322	16.20		16.20
CALC subscription	101323	204.67	17.18	187.49
D Coward Roses memorial	101324	19.98		19.98
C Allen clerking expenses	101325	54.29		54.29
Tamar Community Trust donation	101326	300.00		300.00
J Vigus Grass control	101327	65.00		65.00
M Bulmer Grass control	101328	200.00		200.00
J Allen Wilcove Grass control	101329	30.00		30.00
HMRC tax	101330	17.40		17.40
C Allen clerking and admin expenses May	101331	329.04		329.04
Wilcove Gardening Club	101332	60.00		60.00
L Parsons Grass control	101333	120.56		120.56
D Coward Antony plants	101334	29.75		29.75
J Vigus Churchyard strimming	101335	385.00		385.00
C Allen clerking and admin expenses June	101336	293.70		293.70
M Bulmer Grass control	101337	215.00		215.00
J Padmore Audit	101338	60.00		60.00
L Parsons Grass control	101339	153.55		153.55
J Vigus Antony Churchyard	101340	70.00		70.00
D Coward weedkiller	101341	13.99		13.99
M Bulmer Grass control	101342	200.00		200.00
Play inspection co	101343	156.00	26.00	130.00
C Allen clerking and admin exps July	101344	305.62		305.62
L Parsons Grass control	101345	510.55		510.55
J Vigus Memorial strimming	101346	60.00		60.00
M Bulmer Grass control	101347	200.00		200.00
C Allen clerking and admin exps Aug	101348	290.38		290.38
Antony Estates Bus shelter	101350	25.00		25.00
Wicove Moorings	101352	440.62		440.62
J Vigus Grass control	101351	70.00		70.00
M Bulmer Grass control	101354	215.00		215.00
C Allen Postage	101353	7.80		7.80
Western Web website costs	101355	104.40	17.40	87.00
C Allen clerking and admin exp Sept	101356	285.40		285.40
L Parsons Grass control	101357	113.55		113.55
M Bulmer Grass control	101358	200.00		200.00
L Parsons Grass control	101359	40.55		40.55
C Allen clerking and admin exps Oct	101360	303.76		303.76
C Allen clerking and admin exp Nov	101361	316.19	4.08	312.11
Grant Thornton	101362	120.00	20.00	100.00
M Bulmer Grass control	101363	300.00		300.00
L Parsons Grass control	101364	100.55		100.55
Election costs Cornwall Council	101365	239.67		239.67
C Allen postage	101366	7.80		7.80
Scott Dickens churchyard	101367	236.00		236.00
Antony Village Hall rent	101368	120.00		120.00
C Allen clerking and admin exps Dec	101369	282.70		282.70
G Shepherd Post	101370	7.18		7.18
C Allen clerking and admin exps Jan 18	101371	320.05	3.93	316.12
Sir Richard Wilcove Playground rent	101372	50.00		50.00
Wilcove Hall rent	101373	44.50		44.50
Came and Co Insurance	101374	412.54		412.54
C Allen printer ink	101375	19.19	3.20	15.99
R Shepherd	101376	77.17		77.17
C Allen clerking and admin Feb 2018	101377	289.90		289.90
C Allen clerking and admin March 2018	101378	279.10		279.10
Total		£9,778.25	£99.32	£9,678.93
Solar funded expenditure		£360.00	£0.00	£360.00
Total Excluding solar expenditure		£9,418.25	£99.32	£9,318.93