

**ANTONY PARISH COUNCIL
NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

**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 28th June 2019

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 2019, these documents will be available on reasonable notice by application to:

Mrs C Allen Contact details Antonyparishcouncil@gmail.com
Or 01752 823449.

commencing on **Monday 1st July 2019**

and ending on **Friday 9th Aug 2019**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

**PKF Littlejohn LLP (Ref: SBA Team)
1 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-littlejohn.com)**

5. This announcement is made by Mr C Allen Clerk to Antony Parish Council

Certificate of Exemption – AGAR 2018/19 Part 2

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

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

ANTONY PARISH COUNCIL

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

Annual gross income for the authority 2018/19: £14,338

Annual gross expenditure for the authority 2018/19: £9,470

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

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

- The authority has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer



Date

09/04/2019

Signed by Chairman



Date

09/04/2019

Email

antonyparishcouncil@gmail.com

Telephone number

01752823449

*Published web address

<http://www.antonyparishcouncil.org.uk>

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

Section 2 – Accounting Statements 2018/19 for

ANTONY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
			<i>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.</i>
1. Balances brought forward	11,840	13,527	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	7,000	10,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,465	3,838	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	3,238	2,989	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	6,540	6,481	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	13,527	18,395	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	13,527	18,395	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	19,392	28,416	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).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council as a body corporate 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 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.
Signed by Responsible Financial Officer before being presented to the authority for approval

J. Allen

Date 09/04/2019

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

09/04/2019

as recorded in minute reference:

9.19 H

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

N.B. Carter

Section 1 – Annual Governance Statement 2018/19

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 2019, 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 as a body corporate it is a sole managing trustee of a local trust or trusts.</i>
		✓		

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

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

09/04/2019

and recorded as minute reference:

9.19 h.

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

Chairman



Clerk



Annual Internal Audit Report 2018/19

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

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>		N/A <input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	<input checked="" type="checkbox"/>		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable <input checked="" type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			Not applicable <input checked="" type="checkbox"/>

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

15/06/2019 16/06/2019

Name of person who carried out the internal audit

JILL R. PADMORE

Signature of person who carried out the internal audit

Jill Padmore

Date

17 06 2019

*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).

Contact details

ANTONY PARISH COUNCIL CORNWALL

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	CAROLINE ALLEN	ROBERT CARTER
Address	21 Hounster Drive Millbrook Cornwall PL101BZ	Whitehall Farm Wilcove, Torpoint Cornwall PL11 2PQ
Daytime telephone number	01752 823449	01752 812013
Mobile telephone number		
Email address	antonyparishcouncil@gmail	carterexcavations@gmail.com

2017/18
Audited RECEIPTS AND PAYMENTS 2018/19 as per 31/3/2019
Accounts Including Solar Community Benefit Fund

ANTONY PARISH COUNCIL

2018/19 Budget
2018/19 Actual

	£	RECEIPTS	£	£
	£11,840	Brought Forward	13,527	13,527
	£7,000	Precept	£10,500	£10,500
	£441	Wilcove Moorings	£500	£491
	£162	LMP footpath	£0	£0
	£162	Grants	£162	£157
	£3,083	Solar Community Benefit Fund	£3,083	£3,083
	£360	Website transparency funding	£0	£0
	£100	Ict donation	£100	£100
	£155	VAT refund	£100	£0
	£2	Bank Interest	£5	£7
	£11,465		£14,450	£14,338
		PAYMENTS		
	£99	VAT	£100	£117
	£144	Playground maintenance and repairs	£300	£196
	£2,909	Salaries	£3,000	£2,989
	£187	Training/ Subscriptions	£250	£194
	£360	Solar benefit expenditure	£3,000	£520
	£2,066	Antony Grass control	£1,900	£1,720
	£1,569	Wilcove Grass control	£1,600	£1,786
	£165	Hall Rent	£225	£180
	£25	Bus shelter rent	£50	£75
	£0	Antony Play area rent	£50	£70
	£50	Wilcove rent	£50	£30
	£441	Wilcove Moorings	£500	£441
	£329	Website / Ict	£260	£129
	£122	Repairs and Maintenance	£100	£54
	£160	Misc / Audit fee	£260	£60
	£0	Section 137	£250	£0
	£240	Election costs	£0	£0
	£413	Insurance	£1,350	£423
	£500	Admin	£500	£486
	£9,778	TOTAL	£13,745	£9,469
Profit/(Loss)	£1,687	Profit/ (Loss)	£705	£4,869
Bfwd	£13,527	Cfwd 2018/2019	£14,232	
		Represented by:-		
		Deposit Account Bank statement		£3,505
		Current Account bank statement		£15,458
		(less O/s cheques/ O/s Income)		-£568
		TOTAL		£18,396
Note Specific reserve		Community Benefit Fund		£9,143
		Total Funds excluding CB fund		£9,253

Prepared on 31/3/19

Caroline Allen - Responsible Financial Officer

Explanation of variances

ANTONY PARISH COUNCIL
CORNWALL

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	11,840	13,527				
2 Precept or Rates and Levies	7,000	10,500	3,500	50.00%	YES	Precept raised to reflect current expenditure. Previous year expenditure was subsidised by contingency reserves funds kept by Antony Parish Council.
3 Total Other Receipts	4,465	3,838	-627	14.04%	NO	
4 Staff Costs	3,238	2,989	-249	7.69%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	6,540	6,481	-59	0.90%	NO	
7 Balances Carried Forward	13,527	13,395			NO	
8 Total Cash and Short Term Investments	13,527	13,395				
9 Total Fixed Assets plus Other Long Term Investments and	19,392	28,416	9,024	46.53%	YES	Bus shelter was previously valued as £ 1, but has been revalued at £ 8900.
10 Total Borrowings	0	0	0	0.00%	NO	

Bank reconciliation

Name of smaller authority: **ANTONY PARISH COUNCIL**

County area (local councils and parish meetings only): **CORNWALL**

Financial year ending 31 March 2019

Prepared by (Name and Role): **CAROLINE ALLEN CLERK**

Date: **09/04/2019**

	£	£
Balance per bank statements as at 31/3/19:		
account 1	£15,458.23	
account 2	£3,505.34	
		18,963.57
Petty cash float (if applicable)	-	-
Less: any unpresented cheques as at 31/3/19 (enter these as negative numbers)		
101392	-277.78	
101432	-100.00	
101431	-115.00	
101433	-75.00	
		(567.78)
Add: any un-banked cash as at 31/3/19		
Net balances as at 31/3/19 (Box 8)		<u>18,395.79</u>

ASSET REGISTER
as at 31/3/2019

Purchase
Value

Pre Apr-15	Play equipment in Antony		£7,199
Pre Apr-15	Bus Shelter		£8,958
Pre Apr-15	Public seats		£1,780
Pre Apr-15	Play equipment in Wilcove		£6,500
Pre Apr-15	Signs		£85
Pre Apr-15	Telephone box x 2		£2
Oct-15	Computer/ Printer/Backup pen drive		£579
Jul-15	Neighbourhood watch signs		£80
Oct-15	Wilcove Sign		£304
May-16	Playground eq		£2,010
May-16	2 x Noticeboards		£852
Jun-18	Printer		£95
Write off	Printer		-£70
Jun-18	Safety Mirror		£42
	TOTAL		£28,416

Antony PC Payments 2018-19

Payee and details	CHEQUE	Gross	VAT	Net
C Allen Stationery and Postage	101384	9.60		9.60
Calc subscription	101383	211.83	17.78	194.05
Savills Antony Playpark 2018/19	101382	35.00		35.00
Savills Noticeboard 2017/18	101381	15.00		15.00
Savills Wilcove Moorings 2018/19	101380	440.62		440.62
M Bulmer Grass control March 18	101379	100.00		100.00
C Allen April salary and expenses	101385	262.98		262.98
M Bulmer Grass control April 18	101386	215.00		215.00
L Parsons Wilcove Grass Control	101387	80.56		80.56
Francis Carne Dog stickers	101388	14.12	2.35	11.77
M Bulmer Grass control May 18	101389	200.00		200.00
L Parsons Wilcove Grass Control	101390	85.56		85.56
D Coward Plants Antony	101391	59.90	9.98	49.92
C Allen salary and exp May 18	101394	364.06		364.06
S Dickens Antony Grass control	101393	55.00		55.00
C Allen salary and exp June 18	101397	424.81	18.99	405.82
M Bulmer Grass control June 18	101395	200.00		200.00
L Parsons Wilcove Grass Control	101396	58.00		58.00
Playground equipment Co	101398	156.00	26.00	130.00
J Padmore Audit fee	101399	60.00		60.00
D Pidgen Playground repairs	101400	79.53	13.25	66.28
L Parsons Antony / Wilcove Grass Control	101402	370.56		370.56
C Allen salary and exp July 18	101403	268.38		268.38
D Coward Plants Antony	101405 / 101424	35.94	5.99	29.95
Millbrook Parish Council NDP website	101406	17.00	2.83	14.17
L Parsons Wilcove Grass control	101407	53.56		53.56
Scott Dickens Antony Graveyard	101408	220.00		220.00
C Allen Clerking and exps	101409	269.28		269.28
M Bulmer Grass control Aug 18	101410	215.00		215.00
Western web hosting fee	101411	80.40	13.40	67.00
C Allen Clerking and exps	101412	262.98		262.98
Western website amendment	101413	36.00	6.00	30.00
Antony Estate Bus shelter rent	101414	25.00		25.00
J Vigus Antony Playpark	101415	390.00		390.00
M Bulmer	101416	200.00		200.00
Tamar Trust	101417	300.00		300.00
C Allen Clerking and exps Oct	101418	283.40		283.40
J Vigus Grass control	101419	840.00		840.00
C Allen Clerking and exps Nov	101420	280.08		280.08
M Bulmer	101421	100.00		100.00
Antony Estate Bus shelter rent	101422	25.00		25.00
Antony Hall Rent	101423	120.00		120.00
C Allen Clerking and exps Dec 18	101426	276.76		276.76
Insurance	101425	423.41		423.41
L Parsons Wilcove Grass Control	101428	47.56		47.56
C Allen Clerking Jan 19	101427	295.77		295.77
C Allen Clerking Feb 19	101429	277.78		277.78
Wilcove Community Hall Rent	101430	60.00		60.00
C Allen Clerking March 19	101392	277.78		277.78
M Bulmer Grass control Mar 19	101432	100.00		100.00
J Vigus Antony grass control Mar 19	101431	115.00		115.00
Antony Estate Bus shelter rent	101433	25.00		25.00
Antony Estate Wilcove noticeboard	101433	15.00		15.00
Antony Estate play area	101433	35.00		35.00
Total		£9,469.21	£116.57	£9,352.64
Solar funded expenditure		£520.00	£0.00	£520.00
Total Excluding solar expenditure		£8,949.21	£116.57	£8,832.64