

Annual Governance and Accountability Return 2018/19 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

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 and published **before 1 July 2019**.
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 is requesting a limited assurance review, **must** return to the external auditor by email or post (not both):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2018/19

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

Once the external auditor has completed the review and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2019 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 2 of AGAR** including any amendments as a result of the limited assurance review.

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 the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

- 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. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. 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 if possible 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 returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial 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 full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets 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 **before 1 July 2019**.

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 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?		
	Has the bank reconciliation as at 31 March 2019 been reconciled 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 as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk



LJC Bookkeeping Services

The Firs
Lower Methereil, Callington
Cornwall PL17 8BJ
Tel no: 01579 350962

21st May 2019

INTERNAL AUDIT REPORT 2018/19 – ST CLEER PARISH COUNCIL

I have completed the internal audit for March 2019 and the Annual Report has been signed in accordance with my findings. Testing was carried out as appropriate in line with the Financial Risk Assessment and the Accounts and Audit Regulations 2018 and is reported below:

- **Precept, Budgets and Reserves**

The precept was set for 2018/19 after consideration of a budget and the level of free reserves. The receipt of precept is recorded in the ledger and on the bank statements. **No issues**

- **Other Income**

Other income was tested against supporting documentation and traced to bank and ledger. **No issues**

- **Staff Costs**

Salaries, allowances and additional hours worked were paid in accordance with the Council's approval and PAYE properly accounted for and applied. **No issues**

- **Payments**

Payments were supported by invoice and receipts and VAT has been properly recorded and reclaimed. **No issues**

- **Bank Reconciliations**

Regular bank reconciliations and ledger checks are carried out. The end of year reconciliation has been properly carried out. I note a £1 difference in the addition/subtraction on the Accounting Statement (£92346 as opposed to £92345) however this is likely to have occurred in the rounding off of figures. **No issues**

- **Asset Register**

The Parish Council's Asset Register was available and found to be properly maintained. **No issues**

- **Insurances**

The insurance cover in place was reviewed and appeared adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance. **No issues**

The Council has Risk Assessments and Risk Strategy policies in place.

No issues were found that required further information or investigation. Audit concluded satisfactorily.

Linda Coles
Internal Auditor

Annual Internal Audit Report 2018/19

ST CUEER 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 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.	✓		
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.			No PETTY CASH
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. 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)			✓
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 ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable ✓

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

18/05/19 21/05/19

Name of person who carried out the internal audit

LINDA COLES

Signature of person who carried out the internal audit

linda coles

Date

21/05/19

*If the response is 'no' you must include a note to 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 2018/19

We acknowledge as the members of:

ST CLEER 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.	✓		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
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

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

22 MAY 2019

and recorded as minute reference:

7

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

Chairman

Clerk

[Signature]
v Jones.

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

Authority web address

www.stcleerparishcouncil.gov.uk.

Note in relation to Question 4 of the assertions

In the last financial year the AGAR was late and the exercise of public rights delayed. St Cleer PC, in its meeting on 13.2.19 agreed a statements and made public all ther revisions and errata noted. The link related to this is below. At that time the External Auditor directed we answer NO to question 4

<http://www.stcleerparishcouncil.gov.uk/data/uploads/658.pdf>

v Jones 22/5/19

Section 2 – Accounting Statements 2018/19 for

ST CLEER PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	92,642	113,383	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	52,585	52,585	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	24,753	18,745	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	21,817	24,022	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	34,762	68,346	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	113,383	92,346	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	113,383	92,346	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	398,523	531,630	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

Johnes
Date 22 MAY 19

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

22 MAY 2019.

as recorded in minute reference:

7

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

M. Barber

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

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 2019; 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 2018/19

(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 2018/19

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 2019.

*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 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Explanation of variances – pro forma

Name of smaller authority:

ST CLEER PARISH COUNCIL

County area (local councils and

CORNWALL

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures Input: DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	92,824					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	52,585	52,585	0	0.00%	NO		
3 Total Other Receipts	18,745	24,753	6,008	32.05%	YES		2 grants account for the variance; £10K for outdoor gym equipment and £8K for car park refurbishment
4 Staff Costs	24,022	21,817	-2,205	9.18%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	34,782	88,348	33,584	96.61%	YES		Much remedial work undertaken; Car Park refurbished at £26K; Outdoor gym installed £11K
7 Balances Carried Forward	105,170	-12,825			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	113,383	92,348				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	398,823	531,830	133,107	33.40%	YES		Previous asset register was incorrect and has been updated to reflect purchase price of assets held
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

V Jones
22/5/19

ANNUAL RETURN - ENGLAND
FOR THE YEAR ENDED 31 MARCH 2019
St Cleer Parish Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer Roni Jones Date 22/5/19

I confirm that these accounts are approved by the Council and recorded as council minute reference Roni Jones Dated 22/5/19

Signed on behalf of the above Council (Chair) J. M. Harbord Date 22/5/19

Last Year £ This Year £ General Notes for Guidance

1	Balances brought forward	92,624	113,383	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2	Annual Precept	52,585	52,585	Total amount of Precept income received in the year
3	Total other receipts	24,753	18,745	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	21,817	24,022	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 expenses
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings
6	Total other payments	34,762	68,346	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forward	113,383	92,346	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	113,383	92,346	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	398,523	531,630	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR - Pavilion	4,000.00		4,000.00
321 EMR - Skatepark	22,000.00		22,000.00
322 EMR - MUGA	8,000.00		8,000.00
324 EMR - Stand & Dugouts	1,000.00		1,000.00
325 EMR - Pavilion Internal Equip.	2,000.00		2,000.00
326 EMR - CCTV	250.00		250.00
327 EMR - External Equipment	5,000.00		5,000.00
328 EMR - Play Equipment	4,000.00		4,000.00
329 EMR - Millennium Garden	1,000.00		1,000.00
330 EMR - Toilets	3,000.00		3,000.00
331 EMR - Allotments	2,000.00		2,000.00
332 EMR - Pavilion Car Park	6,000.00		6,000.00
333 EMR - Bus Shelters	1,000.00		1,000.00
334 EMR - Benches	2,000.00		2,000.00
335 EMR - Notice Boards	500.00		500.00
337 EMR - Village Car Park	8,000.00	-8,000.00	0.00
338 EMR - Battles Over Celebration	0.00	0.00	0.00
339 EMR - NDP	0.00	1,977.66	1,977.66
	69,750.00	-6,022.34	63,727.66

v Jones.

St Cleer Parish Council

Summary Receipts and Payments for Year Ended 31st March 2019

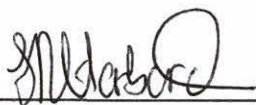
Last Year Ended 31st March 2018		Current Year Ended 31st March 2019	
Operating Income			
0.00	Administration		56,318.39
0.00	Neighbourhood Plan		5,340.00
0.00	Pavilion		1,312.74
0.00	Sports Pitches		50.00
0.00	Allotments		2,639.00
0.00	Footpaths		1,631.42
0.00	VAT Data		4,038.55
0.00		Total Receipts	71,330.10
Running Costs			
0.00	Administration		24,220.97
0.00	Neighbourhood Plan		4,844.25
0.00	Pavilion		17,406.18
0.00	Sports Pitches		6,272.00
0.00	Outdoor Assets		11,963.09
0.00	Allotments		922.22
0.00	Toilets		897.62
0.00	St Cleer Village		15,566.20
0.00	Footpaths		1,483.00
0.00	VAT Data		8,791.93
0.00		Total Payments	92,367.46
Receipts and Payments Summary			
0.00	Opening Balance		113,383.05
0.00	Add Total Receipts(As Above)		71,330.10
0.00			184,713.15
0.00	Less Total Payments(As Above)		92,367.46
0.00	Closing Balance		92,345.69
These cumulative funds are represented by:			
0.00	CAF Current A/c CLOSED		0.00
0.00	CAF Deposit A/c CLOSED		0.00
0.00	HSBC Deposit Account		92,345.69
0.00			92,345.69
Reserve Balances are represented by:			
0.00	Current Year Fund		-21,037.36
0.00	General Reserves		49,655.39
0.00	EMR - Pavilion		4,000.00
0.00	EMR - Skatepark		22,000.00
0.00	EMR - MUGA		8,000.00
0.00	EMR - Stand & Dugouts		1,000.00
0.00	EMR - Pavilion Internal Equip.		2,000.00

St Cleer Parish Council

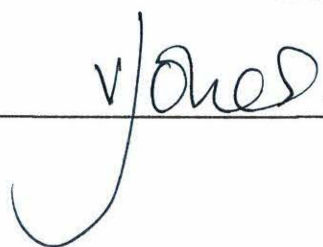
Summary Receipts and Payments for Year Ended 31st March 2019

Last Year Ended 31st March 2018		Current Year Ended 31st March 2019
0.00	EMR - CCTV	250.00
0.00	EMR - External Equipment	5,000.00
0.00	EMR - Play Equipment	4,000.00
0.00	EMR - Millennium Garden	1,000.00
0.00	EMR - Toilets	3,000.00
0.00	EMR - Allotments	2,000.00
0.00	EMR - Pavilion Car Park	6,000.00
0.00	EMR - Bus Shelters	1,000.00
0.00	EMR - Benches	2,000.00
0.00	EMR - Notice Boards	500.00
0.00	EMR - NDP	1,977.66
0.00		92,345.69

Signed :



(Chairman)



(RFO)

St Cleer Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2019

		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
3	29/03/2019	HSBC Deposit Account	96,660.15	
				96,660.15
<u>Unpresented Payments</u>				
3	30/01/2019	103391	129.60	
3	13/03/2019	100417	24.00	
3	13/03/2019	103410	100.00	
3	13/03/2019	103411	9.00	
3	13/03/2019	103413	126.00	
3	13/03/2019	103414	135.00	
3	13/03/2019	103415	22.75	
3	13/03/2019	103416	63.00	
3	13/03/2019	103418	52.50	
3	27/03/2019	103421	2,465.00	
3	27/03/2019	103422	46.88	
3	27/03/2019	103422	141.48	
3	27/03/2019	103423	50.25	
3	27/03/2019	103425	864.00	
3	27/03/2019	103426	85.00	
				4,314.46
				92,345.69
<u>Receipts not on Bank Statement</u>				
0	31/03/2019	All Receipts Cleared	0.00	
				0.00
Closing Balance				92,345.69
<u>All Cash & Bank Accounts</u>				
1		CAF Current A/c CLOSED		0.00
2		CAF Deposit A/c CLOSED		0.00
3		HSBC Deposit Account		92,345.69
		Other Cash & Bank Balances		0.00
		Total Cash & Bank Balances		92,345.69

Jones.

Working details for ANNUAL RETURN - Year ended 31 March 2019

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1	0	43,633	310	0	General Reserves
1	0	4,000	320	0	EMR - Pavilion
1	0	22,000	321	0	EMR - Skatepark
1	0	8,000	322	0	EMR - MUGA
1	0	1,000	324	0	EMR - Stand & Dugouts
1	0	2,000	325	0	EMR - Pavilion Internal Equip.
1	0	250	326	0	EMR - CCTV
1	0	5,000	327	0	EMR - External Equipment
1	0	4,000	328	0	EMR - Play Equipment
1	0	1,000	329	0	EMR - Millennium Garden
1	0	3,000	330	0	EMR - Toilets
1	0	2,000	331	0	EMR - Allotments
1	0	6,000	332	0	EMR - Pavilion Car Park
1	0	1,000	333	0	EMR - Bus Shelters
1	0	2,000	334	0	EMR - Benches
1	0	500	335	0	EMR - Notice Boards
1	0	8,000	337	0	EMR - Village Car Park
1	Balances brought forward	0	113,383	Total balances & reserves at the beginning of the year as recorded in the Financial Records	
2		0	52,585	1076 100	Precept
2	Annual Precept	0	52,585	Total amount of Precept income received in the year	
3		0	4,039	115 999	VAT on Receipts
3		0	1,631	1000 420	Footpaths - SLA (Inc)
3		0	2,105	1077 100	Council Tax Support Grant
3		0	268	1090 100	Bank Interest
3		0	260	1095 100	Accounts for 3rd Parties
3		0	1,100	1100 100	Grants Received
3		0	5,340	1110 110	Neighbourhood Plan (Inc)
3		0	1,313	1200 200	Pavilion Hirings (Inc)
3		0	50	1220 210	Sports Pitches (Inc)
3		0	2,639	1300 300	Allotment Rent
3	Total other receipts	0	18,745	Total income or receipts as recorded in the cashbook minus the Precept	
4		0	14,134	4000 100	Salaries In. NI & pension
4		0	9,888	4000 200	Salaries In. NI & pension
4	Staff costs	0	24,022	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 expenses	
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings	
6		0	8,792	515 999	VAT on Payments
6		0	1,533	4055 100	Staff Training
6		0	78	4060 100	Councillor Training

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2019

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
6		0	4,374	4065	100	Parish Office
6		0	2,041	4070	100	Insurance
6		0	565	4085	100	Audit Fees
6		0	720	4090	100	Professional Fees
6		0	34	4095	100	Chairman's Allowance
6		0	100	4100	100	Section 137
6		0	600	4105	100	Burial Grounds
6		0	4,844	4110	110	Neighbourhood Plan (Exp)
6		0	1,768	4200	200	Maintenance
6		0	360	4200	210	Maintenance
6		0	216	4200	220	Maintenance
6		0	438	4200	300	Maintenance
6		0	568	4200	400	Maintenance
6		0	135	4200	410	Maintenance
6		0	42	4220	100	Utilities
6		0	1,367	4220	200	Utilities
6		0	484	4220	300	Utilities
6		0	330	4220	400	Utilities
6		0	1,919	4225	200	Internal Equipment
6		0	2,465	4300	200	Mowing Contract
6		0	5,912	4300	210	Mowing Contract
6		0	1,483	4300	420	Mowing Contract
6		0	10,120	4350	220	Skatepark/MUGA/Outdoor Gym
6		0	1,363	4360	220	Openspaces
6		0	265	4370	220	Play Area
6		0	14,872	4410	410	Car Park
6		0	499	4505	410	Millenium Garden
6		0	60	4580	410	New Projects
6	Total other payments	0	68,346	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forwrd	0	92,346	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		0	92,346	215	0	HSBC Deposit Account
8	Total Cash & Investments	0	92,346	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9		398,523	531,630	9	0	Total Fixed Assets
9	Total Fixed Assets	398,523	531,630	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register		
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)		

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
115	VAT on Receipts	999	VAT Data		4,038.55
215	HSBC Deposit Account			92,345.69	
310	General Reserves				43,633.05
320	EMR - Pavilion				4,000.00
321	EMR - Skatepark				22,000.00
322	EMR - MUGA				8,000.00
324	EMR - Stand & Dugouts				1,000.00
325	EMR - Pavilion Internal Equip.				2,000.00
326	EMR - CCTV				250.00
327	EMR - External Equipment				5,000.00
328	EMR - Play Equipment				4,000.00
329	EMR - Millennium Garden				1,000.00
330	EMR - Toilets				3,000.00
331	EMR - Allotments				2,000.00
332	EMR - Pavilion Car Park				6,000.00
333	EMR - Bus Shelters				1,000.00
334	EMR - Benches				2,000.00
335	EMR - Notice Boards				500.00
339	EMR - NDP				1,977.66
515	VAT on Payments	999	VAT Data	8,791.93	
1000	Footpaths - SLA (Inc)	420	Footpaths		1,631.42
1076	Precept	100	Administration		52,585.00
1077	Council Tax Support Grant	100	Administration		2,104.98
1090	Bank Interest	100	Administration		268.41
1095	Accounts for 3rd Parties	100	Administration		260.00
1100	Grants Received	100	Administration		1,100.00
110	Neighbourhood Plan (Inc)	110	Neighbourhood Plan		5,340.00
1200	Pavilion Hirings (Inc)	200	Pavilion		1,312.74
1220	Sports Pitches (Inc)	210	Sports Pitches		50.00
1300	Allotment Rent	300	Allotments		2,639.00
4000	Salaries In. NI & pension	100	Administration	14,133.91	
4000	Salaries In. NI & pension	200	Pavilion	9,887.81	
4055	Staff Training	100	Administration	1,533.10	
4060	Councillor Training	100	Administration	78.00	
4065	Parish Office	100	Administration	4,373.91	
4070	Insurance	100	Administration	2,041.18	
4085	Audit Fees	100	Administration	565.00	
4090	Professional Fees	100	Administration	720.00	
4095	Chairman's Allowance	100	Administration	34.00	
4100	Section 137	100	Administration	100.00	
4105	Burial Grounds	100	Administration	600.00	
4110	Neighbourhood Plan (Exp)	110	Neighbourhood Plan	4,844.25	

Continued over page

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4200	Maintenance	200	Pavilion	1,767.74	
4200	Maintenance	210	Sports Pitches	360.00	
4200	Maintenance	220	Outdoor Assets	216.00	
4200	Maintenance	300	Allotments	438.33	
4200	Maintenance	400	Toilets	568.00	
4200	Maintenance	410	St Cleer Village	135.00	
4220	Utilities	100	Administration	41.87	
4220	Utilities	200	Pavilion	1,366.58	
4220	Utilities	300	Allotments	483.89	
4220	Utilities	400	Toilets	329.62	
4225	Internal Equipment	200	Pavilion	1,919.05	
4300	Mowing Contract	200	Pavilion	2,465.00	
4300	Mowing Contract	210	Sports Pitches	5,912.00	
4300	Mowing Contract	420	Footpaths	1,483.00	
4350	Skatepark/MUGA/Outdoor Gym	220	Outdoor Assets	10,119.52	
4360	Openspaces	220	Outdoor Assets	1,362.57	
4370	Play Area	220	Outdoor Assets	265.00	
4410	Car Park	410	St Cleer Village	14,872.20	
4505	Millenium Garden	410	St Cleer Village	499.00	
4580	New Projects	410	St Cleer Village	60.00	
6000	Transfer from EMR	220	Outdoor Assets		200.00
6000	Transfer from EMR	410	St Cleer Village		8,000.00
6001	Transfer to EMR	100	Administration	200.00	
6001	Transfer to EMR	110	Neighbourhood Plan	1,977.66	
Trial Balance Totals :				186,890.81	186,890.81
Difference				0.00	