



Your Ref:

Our Ref: CAR/hd/SAAA

24 September 2019

Moore East Midlands
Rutland House
Minerva Business Park
Lynch Wood
Peterborough PE2 6PZ
T 01733 397300
www.moore.co.uk

Ms C Nutting
PLAISTOW & IFOLD PARISH COUNCIL
7 Glebelands
Loxwood
West Sussex
RH14 0SW

Dear Catherine

PLAISTOW & IFOLD PARISH COUNCIL
Annual Governance and Accountability Return for the Year ended 31 March 2019

Please find enclosed your Annual Governance and Accountability Return for the year ended 31 March 2019.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

A Notice of Conclusion of Audit form is available, if required, on our website using the link here <http://bit.ly/SmallerAuthorities>

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

Carolyn Rossiter
carolyn.rossiter@moore.co.uk

Enc.

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

Annual Internal Audit Report 2018/19

PLAISTON & FOLD 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>	<input type="checkbox"/>	<input 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"/>	<input type="checkbox"/>	<input 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"/>	<input type="checkbox"/>	<input 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"/>	<input type="checkbox"/>	<input 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"/>	<input type="checkbox"/>	<input 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"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>	<input type="checkbox"/>	<input 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. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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.	<input type="checkbox"/>	<input type="checkbox"/>	Not applicable <input checked="" type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	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).

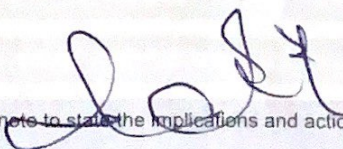
Date(s) internal audit undertaken **SEE REPORT**

Name of person who carried out the internal audit

12/04/2019

SEE REPORT

Signature of person who carried out the internal audit



Date **12/04/2019**

*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:

PLAISTOW AND IFOLD 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
			✓

*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:

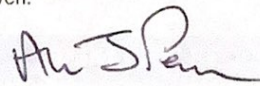
19/06/19.

and recorded as minute reference:

C/19/107.

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

Chairman



Clerk



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

www.plaistowandifold.org.uk

Section 2 - PLA

Section 2 – Accounting Statements 2018/19 for

PLAISTOW AND IFOLD PARISH COUNCIL.

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	56,081	16,635	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	42,000	62,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	35,302	7,236	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	11,008	13,203	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	105,740	49,136	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	16,635	23,532	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	13,071	15,253	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	61,095	61,095.	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

Date

19/06/19.

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

19/06/19.

as recorded in minute reference:

C/19/107.

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

[Signature]

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)

AUDITOR

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

(continue on a separate sheet if required)

HAS
REPLACED
PAGE

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)

Section 3 - External Auditor Report and Certificate 2018/19

In respect of

PLAISTOW & IFOLD PARISH COUNCIL

1. Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares as 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the International Standards on Auditing (UK and 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 matter 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 the *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:

The Internal Auditor ticked 'Yes' to box K on the Annual Internal Audit Report which relates to whether a Council correctly certified itself exempt in the prior year however, the Council did not claim exemption last year. The assertion should have been answered 'Not covered'.

(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 **MOORE**

External Auditor Signature

Moore

Date 21/09/2019

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Smaller Authority Name: PLAISTOW & IFOLD PARISH COUNCIL

NOTICE OF CONCLUSION OF ANNUAL AUDIT
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019
Accounts and Audit Regulations 2015

- 1 The audit of accounts for (Smaller Authority Name) PLAISTOW & IFOLD PARISH COUNCIL for the year ended 31 March 2019 has been completed and the accounts have been published.
- 2 The Annual Return is available for inspection by any local government elector in the area of (Smaller Authority Name) PLAISTOW & IFOLD PARISH on application to
 - (a) (Name of Clerk)
CATHERINE NUTTING
 - (b) (Address of Clerk)
THE OLD COTTAGE, BARKFOLD, KIRDFORD, WEST SUSSEX, RH14 0JH
 - (c) (Telephone/email, and hours and arrangements to view)
01403 820 737 | clerk@plaistowandifold.org.uk
Mondays: 12 noon 6pm | Tuesdays & Wednesdays: 10am – 6pm
- 3 Copies will be provided to any person on payment of £_____ for each copy of the Annual Return

Announcement made by (Name of Clerk)

CATHERINE NUTTING

Date of Announcement

30TH SEPTEMBER 2019

Bank Reconciliation Statement as at 31/03/2019
for Cashbook 1 - Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nat West Current 50308939	31/03/2019		12,549.65
			<u>12,549.65</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
30/03/2019 BACS WSCC Salaries		2,878.29	
30/03/2019 BACS Streetmaster		189.60	
30/03/2019 BACS Streetmaster		1,375.20	
			<u>4,443.09</u>
			8,106.56
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			8,106.56
		Balance per Cash Book is :-	8,106.56
		Difference is :-	0.00

Bank Reconciliation Statement as at 31/03/2019
for Cashbook 2 - Deposit Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
			0.00
			0.00
			0.00
	31/03/2019		7,146.68
			<hr/> 7,146.68
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			7,146.68
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			7,146.68
		Balance per Cash Book is :-	7,146.68
		Difference is :-	0.00

Plaistow and Ifold Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2019

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2019	Nat West Current 50308939	12,549.65	
		0.00	
		0.00	
		0.00	
31/03/2019		7,146.68	
			19,696.33

Unpresented Payments

4,443.09

15,253.24

All Cash & Bank Accounts

1	Current Bank A/c	8,106.56	
2	Deposit Bank A/c	7,146.68	
	Other Cash & Bank Balances	0.00	
	Total Cash & Bank Balances		15,253.24

Additional information to be submitted with Part 3 AGAR

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)	I & E
2. Bank reconciliation (N.B. a <u>pro-forma</u> document is available online).	Y
<p>3. Explanations of significant variances:</p> <p>For boxes 2 – 10 in the Accounting Statements, where the 2019 figure is 15% greater than, or 15% less than, the 2018 figure unless the variance is less than £500</p>	<p>Box 2: The Precept was increased to account for the significant legal costs the Parish Council incurred over a period of years fighting an illegal biogas plant (Crouchland Farm).</p> <p>Box 3: In 2018/19 the PC did not receive any public donations (towards the legal costs incurred fighting the illegal biogas plant) which it did in 2017/18.</p> <p>Box 4: Increase in Clerk's</p>

	contracted hours.	
	Box 6: The reduction in total other payments in 2018/19 is due to the conclusion of the legal matter.	
	Box 7: The resulting balance of boxes 1-6.	
4.	A reconciliation between boxes 7 and 8 – this must be quantified.	Y
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 precept of the Authority.	N/A
8.	Whether you use the general power of competence.	N
9.	The dates for the period for the exercise of public rights.	21.06.2019 – 01.08.2019
10.	This sheet, duly completed	Y

Plaistow and Ifold Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2019

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	16,634.89	23,531.89
105	VAT Control A/c	3,563.83	8,278.65
	Less Total Debtors	3,563.83	8,278.65
	Plus Total Creditors	0.00	0.00
	Equals Total Cash and Bank Accounts	13,071.06	15,253.24
200	Current Bank A/c	5,933.18	8,106.56
201	Deposit Bank A/c	7,137.88	7,146.68
	Total Cash and Bank Accounts	13,071.06	15,253.24

Peter J Consultants

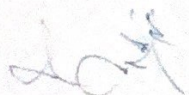
Lyoth Cottage, Lyoth Lane, Lindfield, West Sussex RH16 2QA
Email: peter.j.consultants@btinternet.com
Tel: 01444 412423 – Mob: 07763 174800

**PLAISTOW & IFOLD PARISH COUNCIL
Internal Audit & Annual Return 31/03/2019**

In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, as set out in the Governance and Accountability for Local Councils Practitioners' Guide 2019 and meet the needs of the Council. I would only comment by exception. I confirm that I do not have any role within the Council. I will carry out my duties without bias and follow the Public Sector Internal Audit Standards 2012 - to enable the Council to comply with these Standards, plus the Accounts & Audit Regulations 2015.

For consideration:

1. Asset Register. A few changes are needed – an update will be carried out shortly. It appears that the Total on this Year's Annual Return is fairly correct, but will be subject to some adjustments in due course.
2. Internal Financial Regulations & Standing Orders – the Annual Reviews are outstanding and will be completed next month.
3. Data Protection Act (GDPR). The new Clerk was appointed in October 2018, but the files are unclear as to whether the Review of old Records and the appointment of a Data Protection Officer was completed before her arrival. This will be investigated.
4. Winterton Hall. This does not appear to be a Parish Council Asset, but it is possible that the Hall might be in a Trust – the Parish Council may be involved as the Trustee. Checks will be undertaken shortly.


Peter Frost
Peter J Consultants
12/04/2019

Plaistow and Ifold Parish Council
Annual Budget - By Centre

	Last Year		Current Year				Next Year		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
100	Income								
1000	0	100	0	289	0	0	0	0	0
1076	62,000	62,000	0	31,000	0	0	0	0	0
1078	0	250	0	0	0	0	0	0	0
1079	0	500	0	0	0	0	0	0	0
1080	0	4,260	0	0	0	0	0	0	0
1081	0	1,917	0	0	0	0	0	0	0
1090	0	9	0	6	0	0	0	0	0
1092	0	200	0	0	0	0	0	0	0
	Total Income	62,000	69,236	0	31,295	0	0	0	0
5001	less Tfr to Reserve	0	2,417	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	62,000	66,819	0	31,295	0	0	0	0
101	Staff Costs								
4101	Clerks Salary	9,770	11,853	0	8,501	0	0	0	0
4102	Clerks Expenses	750	664	0	8	0	0	0	0
4103	Clerks Training	50	686	0	190	0	0	0	0
	Overhead Expenditure	10,570	13,203	0	8,699	0	0	0	0
	Movement to/(from) Gen Reserve	(10,570)	(13,203)	0	(8,699)	0	0	0	0
102	General Administration								
4105	Annual Assembly	0	0	0	94	0	0	0	0
4110	Insurance	860	868	0	892	0	0	0	0
4115	Audit Fees	540	457	0	345	0	0	0	0

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Plaistow and Ifold Parish Council
Annual Budget - By Centre

	Last Year		Current Year				Next Year		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4116 Data Protection	200	0	0	0	0	0	0	0	0
4117 Telephone & Internet	0	51	0	49	0	0	0	0	0
4120 Subscriptions	0	35	0	1,249	0	0	0	0	0
4121 Election costs	0	0	0	298	0	0	0	0	0
4124 Councillor Training/Conference	200	0	0	560	0	0	0	0	0
4129 Cllrs Expenses	260	0	0	0	0	0	0	0	0
4130 Chairman's Allowance	300	0	0	0	0	0	0	0	0
4135 Stationery/office equipment	150	694	0	297	0	0	0	0	0
4137 Hall Hire	200	133	0	224	0	0	0	0	0
4140 Bank Charges	100	34	0	16	0	0	0	0	0
4141 Accounts Software	120	204	0	169	0	0	0	0	0
4142 Website	140	220	0	64	0	0	0	0	0
4145 Postage	20	7	0	48	0	0	0	0	0
4146 Other expenses	150	371	0	0	0	0	0	0	0
4700 Legal Costs Re Crouchland	32,500	32,500	0	0	0	0	0	0	0
4800 Neighbourhood Plan	0	76	0	96	0	0	0	0	0
Overhead Expenditure	35,740	35,649	0	4,402	0	0	0	0	0
Movement to/(from) Gen Reserve	(35,740)	(35,649)	0	(4,402)	0	0	0	0	0
<u>201 Grants and Donations</u>									
4201 Winterton Hall	1,550	1,550	0	0	0	0	0	0	0
4202 Kelsey Hall	1,350	1,350	0	0	0	0	0	0	0
4209 Plaistow Tea Club	75	0	0	0	0	0	0	0	0
4210 Youth Club	1,500	1,500	0	0	0	0	0	0	0
4215 Scouts	500	500	0	0	0	0	0	0	0

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	Last Year		Current Year				Next Year		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4311 Battle's Over	0	105	0	0	0	0	0	0	0
Overhead Expenditure	4,975	5,005	0	0	0	0	0	0	0
6000 plus Trf from Reserve	0	1,118	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(4,975)	(3,887)	0	0	0	0	0	0	0
<u>202 S137</u>									
4203 Plaistow Preschool	660	660	0	0	0	0	0	0	0
4204 Little Acorns Preschool	660	660	0	0	0	0	0	0	0
4207 Billingshurst Community Bus	350	350	0	0	0	0	0	0	0
4212 Kirdford Mothers and Toddlers	0	0	0	200	0	0	0	0	0
4216 IFRA	50	0	0	0	0	0	0	0	0
4304 Churchyard Maintenance	750	0	0	750	0	0	0	0	0
4401 Friends of Chichester Hospital	50	50	0	0	0	0	0	0	0
4405 First Responders	120	120	0	0	0	0	0	0	0
Overhead Expenditure	2,640	1,840	0	950	0	0	0	0	0
Movement to/(from) Gen Reserve	(2,640)	(1,840)	0	(950)	0	0	0	0	0
<u>301 Village Maintenance</u>									
3013 Traffic Calming	0	0	0	1,470	0	0	0	0	0
Direct Expenditure	0	0	0	1,470	0	0	0	0	0
4301 Grass Cutting	3,100	2,279	0	2,012	0	0	0	0	0
4302 Litter Bin Emptying	132	68	0	71	0	0	0	0	0
4303 Tennis Court Cleaning	0	375	0	0	0	0	0	0	0
4305 RoSPA Play Area Inspection	75	70	0	0	0	0	0	0	0

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16/09/2019

Plaistow and Ifold Parish Council

15/04

Annual Budget - By Centre

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A/c Code 105 VAT
Centre (non

	Last Year		Current Year				Next Year		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4307 Playground repairs and mainten	1,000	320	0	82	0	0	0	0	0
4308 Tree Surgery	500	1,275	0	413	0	0	0	0	0
4309 Notice Boards	0	499	0	293	0	0	0	0	0
4310 Pavilion costs and maintenance	250	360	0	44	0	0	0	0	0
4311 Battle's Over	0	40	0	0	0	0	0	0	0
4312 Benches	0	1,304	0	50	0	0	0	0	0
4608 Christmas Trees	50	52	0	0	0	0	0	0	0
Overhead Expenditure	5,107	6,642	0	2,964	0	0	0	0	0
6000 plus Trf from Reserve	0	599	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(5,107)	(6,043)	0	(4,434)	0	0	0	0	0
Total Budget Income	62,000	69,236	0	31,295	0	0	0	0	0
Expenditure	59,032	62,339	0	18,485	0	0	0	0	0
Net Income over Expenditure	2,968	6,897	0	12,810	0	0	0	0	0
plus Trf from Reserve	0	1,717	0	0	0	0	0	0	0
less Trf to Reserve	0	2,417	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	2,968	6,197	0	12,810	0	0	0	0	0

Carried Forward 0

2019

Plaistow and Ifold Parish Council

15.03

Nominal Ledger Report by ACCOUNT

User :CLERK

A/c Code 105 VAT Control A/c Annual Budget 0
 Centre (none)

Date	Reference	Source	Transaction Detail	Debit	Credit
			Opening Balance	8,278.65	
04/04/2019	BACS	Cashbook	Upgrade Platinum web hosting	12.82	
29/04/2019	BACS	Cashbook	Andrew Gale Tree Surgery Ltd	82.50	
29/04/2019	BACS	Cashbook	Grounds Work MARCH 19	67.08	
29/04/2019	BACS	Cashbook	Rexel A4 Files x2	2.11	
17/05/2019	BACS	Cashbook	Email reconfiguration	30.00	
03/06/2019	BACS	Cashbook	Grounds Works APRIL	67.08	
03/06/2019	BACS	Cashbook	Litter Bins	14.14	
03/06/2019	BACS	Cashbook	Alpha software annual support	33.80	
18/06/2019	BACS	Cashbook	Grounds Work MAY	67.08	
11/07/2019	BACS	Cashbook	Councillor Training 23/05	14.00	
11/07/2019	BACS	Cashbook	Councillor Training 21/05	14.00	
11/07/2019	BACS	Cashbook	Clerk Training 12/06	24.00	
11/07/2019	BACS	Cashbook	Councillor Training 13/06	70.00	
11/07/2019	BACS	Cashbook	Clerk Expenses Ext Hard Drive	7.08	
16/07/2019	BACS	Cashbook	Ground Contract JUNE 2019	67.08	
26/07/2019	BACS	Cashbook	Planning Training	14.00	
26/07/2019	BACS	Cashbook	Planning Training	14.00	
26/07/2019	BACS	Cashbook	Playground Safety Inspection	15.10	
13/08/2019	VAT Return	Cashbook	2018/19 VAT Return		8,278.65
15/08/2019	BACS	Cashbook	Pavilion Electricity May-July	1.10	
15/08/2019	BACS	Cashbook	Ground works in July 19	67.08	
28/08/2019	BACS	Cashbook	Plaistow Rd Speed Reduction	294.00	
06/09/2019	BACS	Cashbook	Ground works in August	67.08	
Account VAT Control A/c			Account Totals	9,323.78	8,278.65
Centre			Net Closing Balance	1,045.13	

A/c Code 112 Legal fees on account Annual Budget 0
 Centre (none)

Date	Reference	Source	Transaction Detail	Debit	Credit
			Opening Balance	0.00	
Account Legal fees on account			Account Totals	0.00	0.00
Centre			Net Closing Balance		0.00

16/09/2019

Plaistow and Ifold Parish Council

15.03

Nominal Ledger Report by ACCOUNT

2019
User CL
15.03

A/c Code 321

A/c Code	200 Current Bank A/c	Annual Budget	0
Centre	(none)		

<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
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Refer to Cashbook For Details

Account	Current Bank A/c	Account Totals		
Centre		Refer to Cashbook		

A/c Code	201 Deposit Bank A/c	Annual Budget	0
Centre	(none)		

<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
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Refer to Cashbook For Details

Account	Deposit Bank A/c	Account Totals		
Centre		Refer to Cashbook		

A/c Code	310 General Reserves	Annual Budget	0
Centre	(none)		

<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
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Opening Balance

Account	General Reserves	Account Totals	0.00	4,272.76
Centre		Net Closing Balance		4,272.76

A/c Code	320 Election Reserve	Annual Budget	0
Centre	(none)		

<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
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Opening Balance

Account	Election Reserve	Account Totals	0.00	500.00
Centre		Net Closing Balance		500.00

A/c Code	321 Community Reserve Fund	Annual Budget	0
Centre	(none)		

<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction Detail</u>	<u>Debit</u>	<u>Credit</u>
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Opening Balance

3,999.54

A/c Code 321 Community Reserve Fund

Centre (none)

Date	Reference	Source	Transaction Detail	Debit	Credit
Account Community Reserve Fund				0.00	3,999.54
Centre					3,999.54
Account Totals				0.00	3,999.54
Net Closing Balance					3,999.54

A/c Code 322 Village Maintenance Reserve

Centre (none)

Date	Reference	Source	Transaction Detail	Debit	Credit
Account Village Maintenance Reserve				0.00	4,999.77
Centre					4,999.77
Account Totals				0.00	4,999.77
Net Closing Balance					4,999.77

A/c Code 323 Traffic Control & Safer Bus St

Centre (none)

Date	Reference	Source	Transaction Detail	Debit	Credit
Account Traffic Control & Safer Bus St				0.00	5,000.00
Centre					5,000.00
Account Totals				0.00	5,000.00
Net Closing Balance					5,000.00

A/c Code 324 Neighbourhood Plan Reserve

Centre (none)

Date	Reference	Source	Transaction Detail	Debit	Credit
Account Neighbourhood Plan Reserve				0.00	499.65
Centre					499.65
Account Totals				0.00	499.65
Net Closing Balance					499.65

A/c Code 325 New Homes Bonus

Centre (none)

Date	Reference	Source	Transaction Detail	Debit	Credit
Account					0.17
Centre					0.17
Opening Balance					0.17

16/09/2019

Plaistow and Ifold Parish Council

15:03

Nominal Ledger Report by ACCOUNT

User: CLE

A/c Code 1076 Pr
Centre 100 Inc

A/c Code	325 New Homes Bonus						Debit	Credit
Centre	(none)							
	Date	Reference	Source	Transaction Detail				
		Account	New Homes Bonus		Account Totals	0.00	0.17	
		Centre			Net Closing Balance		0.17	

A/c Code	326 CIL Payments						Debit	Credit
Centre	(none)							
	Date	Reference	Source	Transaction Detail				
					Annual Budget		0	
					Opening Balance		4,260.00	
		Account	CIL Payments		Account Totals	0.00	4,260.00	
		Centre			Net Closing Balance		4,260.00	

A/c Code	550 Battles Over Charity Collectio						Debit	Credit
Centre	(none)							
	Date	Reference	Source	Transaction Detail				
					Annual Budget		0	
					Opening Balance		0.00	
		Account	Battles Over Charity Collectio		Account Totals	0.00	0.00	
		Centre			Net Closing Balance		0.00	

A/c Code	1000 Other Receipts						Debit	Credit
Centre	100 Income							
	Date	Reference	Source	Transaction Detail				
					Annual Budget		0	
					Opening Balance		0.00	
	01/08/2019	Insurance	Cashbook	Insurance claim NellBall Bench			289.00	
		Account	Other Receipts		Account Totals	0.00	289.00	
		Centre	Income		Net Closing Balance		289.00	

A/c Code	1076 Precept						Debit	Credit
Centre	100 Income							
	Date	Reference	Source	Transaction Detail				
					Annual Budget		0	
					Opening Balance		0.00	
	12/04/2019		Cashbook	Precept part 1			31,000.00	