



Our ref: CAR/hd/699498

26 June 2020

Ms C Nutting  
Plaistow & Iford Parish Council  
Chestnut Cottage  
Glasshouse Lane  
Kirdford  
West Sussex  
RH14 0LW

Dear Catherine

Enclosed is the original AGAR for Plaistow & Iford Parish Council together with any related documents we received from you.

We have taken a policy decision to scan in all original documents received and then return them for your safe keeping.

This is not an indication that the 2019-20 review process has been completed and we will be in touch, if necessary, with any queries and/or additional information/explanation requests.

On completion, our Audit Report will be provided to you, either electronically or in hard copy, on the appropriate page of the form together with the normal completion notifications, invoice etc.

Yours sincerely

**Carolyn Rossiter**  
carolyn.rossiter@moore.co.uk

Enc.

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Oakley House  
Headway Business Park  
3 Saxon Way West  
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T 01536 461900

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# Annual Governance and Accountability Return 2019/20 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 that:
  - 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 2019/20

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 2020**.
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) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2020
  - 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 2019/20

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 limited assurance review and is able to give an opinion, 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 2020 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 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 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 2019/20

- 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 (no highlighted boxes left empty), 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 AGAR 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 before approving the annual governance statement and 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) no later than 30 June 2020.
- 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 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- 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 2020**.

Completion checklist – No answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	<input checked="" type="radio"/>	<input type="radio"/>
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	<input checked="" type="radio"/>	<input type="radio"/>
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	<input checked="" type="radio"/>	<input type="radio"/>
Section 1	For any statement to which the response is 'no', has an explanation been published?	<input checked="" type="radio"/>	<input type="radio"/>
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	<input checked="" type="radio"/>	<input type="radio"/>
	Has an explanation of significant variations from last year to this year been published?	<input checked="" type="radio"/>	<input type="radio"/>
	Has the bank reconciliation as at <b>31 March 2020</b> been reconciled to Box 8?	<input checked="" type="radio"/>	<input type="radio"/>
	Has an explanation of any difference between Box 7 and Box 8 been provided?	<input checked="" type="radio"/>	<input type="radio"/>
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	<input checked="" type="radio"/>	<input type="radio"/>

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices* can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2019/20

## PLAISTOW AND IFOLD 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 2020.

The internal audit for 2019/20 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.	✓		
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).


Date(s) internal audit undertaken

23/04/20

Name of person who carried out the internal audit

Peter Frost

Signature of person who carried out the internal audit



Date

23/04/20

\*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).

**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 31/03/2020**

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.

There are not any matters to raise - well done.



Peter Frost  
Peter J Consultants  
23/04/2020

# Annual Internal Audit Report 2019/20

## PLAISTOW AND IFOLD 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 2020.

The internal audit for 2019/20 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D. The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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 type="radio"/>	<input type="radio"/>	<input type="radio"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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 type="radio"/>	<input type="radio"/>	<input type="radio"/>
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick 'not covered')	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

Name of person who carried out the internal audit

DDMMYY DDMMYY DDMMYY DATE NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit CONFIDENTIAL Date DDMMYY

\*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 2019/20

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 2020, 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.	<input checked="" type="radio"/>	<input type="radio"/>		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.	<input checked="" type="radio"/>	<input type="radio"/>		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.	<input checked="" type="radio"/>	<input type="radio"/>		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.	<input checked="" type="radio"/>	<input type="radio"/>		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.	<input checked="" type="radio"/>	<input type="radio"/>		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.	<input checked="" type="radio"/>	<input type="radio"/>		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.	<input checked="" type="radio"/>	<input type="radio"/>		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.	<input checked="" type="radio"/>	<input type="radio"/>		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.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

\*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 must be published with the Annual Governance Statement.

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

13/05/2020

and recorded as minute reference:

C/20/076 e

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

Chairman

*An J Pearson*

Clerk

*[Signature]*

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

Authority web address

www.plaistowandifold.org.uk

## Section 2 – Accounting Statements 2019/20 for

### PLAISTOW AND IFOLD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	16,635	23,532	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	62,000	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	7,236	4,154	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	13,203	29,233	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
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	49,136	33,978	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	23,532	26,475	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	15,253	34,925	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	61,095	52,369	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.
	<input type="radio"/>	<input checked="" type="radio"/>	

I certify that for the year ended 31 March 2020 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 13/05/2020

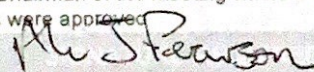
I confirm that these Accounting Statements were approved by this authority on this date:

13/05/2020

as recorded in minute reference

C/20/076 C

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





## Section 3 – External Auditor Report and Certificate 2019/20

In respect of **PLAISTOW AND 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 an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; 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 2019/20

(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 2019/20

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 2020.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DATE REQUIRED

\*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](http://www.nao.org.uk))

# PLAISTOW + IFOLD PARISH COUNCIL

## 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
3. Explanations of significant variances:  For boxes 2 – 10 in the Accounting Statements, where the 2020 figure is 15% greater than, or 15% less than, the 2019 figure <b>unless</b> the variance is less than £500	Y  please see attached document
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 (N.B. a <u>pro-forma</u> document is available online).	15th June 2020 – 24th July 2020
10. This sheet, duly completed	Y

VARIANCE SCHEDULE AND EXPLANATIONS

Memo 2016/17	Memo 2017/18	Ref	Line Item	Last Year 2018/19	This Year 2019/20	VARIANCE
250	615	Box 3	<b>Total Other Receipts</b>	250	289	(70)
15,000	1,265		Grants	500	15	(4,765)
	2		Neighbourhood Plan Grant	4,260	3,850	(410)
			CL Payments	1,917	15	(1,902)
			New Home Bonus	9	15	6
			Bank Interest	200	289	89
1,500	33,419		Contributions Re Crouchland	100		(1,400)
			Net West Bank Contribution			(100)
			Insurance Claim			No comment
16,756	35,302	Box 3		7,236	4,154	(3,082)
		Box 4	<b>Staff Costs</b>	11,853	28,021	16,168
8,563	10,291		Clerk's Salary	664	822	158
753	717		Clerk's Expenses	696	390	(306)
0	0		Clerk's Training	13,207	25,233	12,026
9,326	11,008	Box 4		19,207	25,233	6,026
		Box 6	<b>Total Other Payments</b>	3,073	5,336	2,263
3,007	2,803		General Administration	5,005	6,150	1,145
5,148	4,986		Grants and Donations	1,840	6,980	4,660
3,868	2,020		Total Grants & Donations	6,845	12,580	5,805
						A review and reallocation of Grants, Donations and S137 took place in 2019/20
7,343	5,315		Village Maintenance	6,642	6,736	94
12,482	5,036		Playground Repair & Maintenance	76	5,641	5,641
24,621	85,582		NEIGHBOURHOOD PLAN	32,500	96	(32,500)
			Projects - Traffic Calming	1,210	1,305	94
			Projects - Telephone box /Defibrillator	94	94	No comment
			Other Payment			No comment
56,469	105,742	Box 6		49,136	33,978	(16,677)
		Box 7	<b>Balance s Carried Forward</b>	4,772	980	(3,792)
163	6,835		Reserves - General	18,760	12,500	(6,260)
15,918	9,800		Reserves - Ringfenced		12,995	12,995
40,000			Special Reserve - Crouchland			
			Specific Project Reserves			
56,081	18,635	Box 7		23,532	26,473	2,941

Summary Comments: N/A

12.05.2020

The items that make up of the Clearing Reserve at year end are reviewed in April of each year and reassessed by the PC Finance Committee to reflect the current criteria and future needs of the PC. The Total Reserve amount obviously remains the same. This years decrease in Ringfenced Reserves is due to the creation of specified project reserves.

Includes Traffic Calming £5,000 - Bus Stop Reluctishment £4,650 and Telephone/Defibrillator Balance £2,345

Date: 12/05/2020

Plaistow and Ifold Parish Council

Page 1

Time: 13:26

Bank Reconciliation Statement as at 31/03/2020  
for Cashbook 1 - Current Bank A/c

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nat West Current 50308939	31/03/2020		27,764 09
			<u>27,764 09</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0 00	
			<u>0 00</u>
			27,764 09
<u>Receipts not Banked/Cleared (Plus)</u>			
		0 00	
			<u>0 00</u>
			27,764 09
		Balance per Cash Book is :-	<b>27,764.09</b>
		Difference is :-	<b>0.00</b>

Bank Reconciliation Statement as at 31/03/2020  
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>
Business Reserve Account	31/03/2020		7,161.12
			<u>7,161.12</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			7,161.12
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			7,161.12
		Balance per Cash Book is :-	7,161.12
		Difference is :-	0.00

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Plaistow and Ifold Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2020

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Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2020	Nat West Current 50308939	27,764.09	
31/03/2020	Business Reserve Account	7,161.12	
			<b>34,925.21</b>

Receipts not on Bank Statement

0.00

**Closing Balance**

**34,925.21**

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All Cash & Bank Accounts

1	Current Bank A/c	27,764.09	
2	Deposit Bank A/c	7,161.12	
	Other Cash & Bank Balances	0.00	
	<b>Total Cash &amp; Bank Balances</b>	<b>34,925.21</b>	

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**Plaistow and Ifold Parish Council**

**Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2020**

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>
	<b>Total Reserves</b>	<b>23,531.89</b>	<b>26,475.22</b>
105	VAT Control A/c	8,278.65	2,717.66
	<b>Less Total Debtors</b>	<b>8,278.65</b>	<b>2,717.66</b>
500	Creditors	0.00	2,681.74
510	Accruals	0.00	8,485.91
	<b>Plus Total Creditors</b>	<b>0.00</b>	<b>11,167.65</b>
	<b>Equals Total Cash and Bank Accounts</b>	<b>15,253.24</b>	<b>34,925.21</b>
200	Current Bank A/c	8,106.56	27,764.09
201	Deposit Bank A/c	7,146.68	7,161.12
	<b>Total Cash and Bank Accounts</b>	<b>15,253.24</b>	<b>34,925.21</b>