

Annual Governance and Accountability Return 2018/19 Part 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must** following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both); and
 - b) The **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a website **before 1 July 2019**.

Publication Requirements

Smaller authorities **must** publish various documents on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2018/19**, page 4
- **Section 1 – Annual Governance Statement 2018/19**, page 5
- **Section 2 – Accounting Statements 2018/19**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, and not complete the** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2018/19 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

The cost to the smaller authority for the review will be **£200 +VAT**.

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 2 of the Annual Governance and Accountability Return 2018/19, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2019. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The authority **must** comply with Proper Practices in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. 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.
- 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.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on **page 6**, should a question be raised by a member of the public. There is guidance provided in the *Practitioners' Guide** that may assist.
- Make sure that the accounting statements add up and 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 commencement date 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 **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 been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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 available should a question be raised by a local elector and/or an interested party?	N/A	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	N/A	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	N/A	

***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

Certificate of Exemption – AGAR 2018/19 Part 2

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

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

Whixall Parish Council

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

Annual gross income for the authority 2018/19:

£8056.08

Annual gross expenditure for the authority 2018/19:

£7921.83

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

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

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

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

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

Signed by the Responsible Financial Officer

A Webb

Date

08/05/2019

Signed by Chairman

Sam Mervie

Date

08/05/2019

Email

clerk.whixallpc@hotmail.co.uk

Telephone number

01939 234830

*Published web address

www.whixallparish.org.uk

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

Annual Internal Audit Report 2018/19

ENTER NAME OF AUTHORITY

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.	✓		
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. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
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

Name of person who carried out the internal audit

09/06/2019

GRAHAM MURPHY FCA

Signature of person who carried out the internal audit

G. Murphy

Date 12 06 2019

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

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

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

12/06/19

and recorded as minute reference:

57/19d

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

Chairman

San Meier

Clerk

A Webb

Section 2 – Accounting Statements 2018/19 for

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	2162	5264	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	7500	7708	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	8753	349	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	4173	3529	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	3978	4314	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	5264	5478	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	5264	5478	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	7020	6451	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council 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

AM

Date

12/06/19

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

12/06/19

as recorded in minute reference:

57/19e

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

Sam Murre

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

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

County Area (local councils and parish meetings only): **SHROPSHIRE**

**On behalf of the smaller authority, I confirm that the dates set for the period for the
exercise of public rights are as follows:**

Commencing on **Monday 17 June 2019**

and ending on **Friday 26 July 2019**

Signed: AR

Role: Clerk and Responsible Financial Officer

WHIXALL PARISH COUNCIL

Annual Return for the financial year ended 31st March 2019

Prepared by Amanda Roberts, Clerk and RFO

Date: 24 May 2019

Bank Reconciliation

Balance per Bank Statement as at 31st March 2019

	£	£
Community Account (current account)	4,949.82	
Business Saver Account	926.40	

	5876.22	

Less unpresented cheques at 31st March 2018

Cheque numbers	101183	(60.00)
	101221	(250.00)
	101225.....	(61.30)
101229.....	(27.00)

(398.30)

Net balances as at 31st March 2019

5,477.92

Balance per Cash Book

Opening balance as at 1 st April 2018	5264.05
Plus Receipts	8057.00
Less Payments	(7843.13)

Closing Balance per Cash Book as at 31st March 2017

5, 477.92

WHIXALL PARISH COUNCIL

Annual Return for the financial year ended 31st March 2019

Prepared by Amanda Roberts , Clerk and RFO

Date: 24 May 2019

Explanation of variances

Section 1	2017/18 £	2018/19 £	Variance (+/-)£	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept</i>	7,500	7,708	+208	Whixall Parish Council's 2018/19 precept request showed no increase on the previous year other than the allowance for inflation.
Box 3 <i>Other Income</i>	3753	349	-3404	<p>In 2018/19 the Parish Council received £172.16 in VAT reimbursement; £173 in donations; £2 in peppercorn rent; and £1.84 in bank account interest. Total = £349.00</p> <p>In 2017/18 the Parish Council received £638.57 Neighbourhood Fund(CIL); ££2,734.97 Shropshire Wildlife Trust grant; £376.81 Transparency code fund; and £2.16 of peppercorn rent and bank account interest. TOTAL= £3,752.51</p> <p>This is a straight forward break down of the difference in income.</p>
Box 4 <i>Staff Costs</i>	4173	3529	-644	<p>In 2017/18 additional staffing hours were funded through the transparency code fund.</p> <p>In 2018/19 The Parish Council appointed a new Clerk part way through the year and there were no staff costs incurred in June 2018.</p>
Box 5 <i>Loan interest/ capital</i>	0	0	0	N/A
Box 6 <i>Other payments</i>	3978	4314	+336	<p>In 17/18 the Council had spent £240 to complete the Marlot Grazing Project.</p> <p>In 18/19 £638.57 (Neighbourhood fund – CIL) was donated to the Social Centre Defibrillator project; £438 was spent on a replacement laptop for the clerk; and £198 was spent on a replacement lawnmower for Hollinwood Green. This represents £1274.57 of one-off spending.</p> <p>There are only minor variances in other areas.</p>
Box 7 <i>Balances carried forward</i>	5264	5478	+214	There is only a minor variance in the balances carried forward
Box 9 <i>Fixed assets and long term assets</i>	7020	6451	-569	<p>Asset disposals in 2018/19 Laptop and docking station (006) £870; Printer (007) £160; and Lawnmower (011) £175 Total disposals = £1205</p> <p>Asset acquisitions in 2018/19 Laptop (015) £438; lawnmower(017) £198 Total Acquisitions=£636 Balance of disposals and acquisitions= £569</p>
Box 10 <i>Total borrowings</i>	0	0	0	N/A

WHIXALL PARISH COUNCIL

Fixed Asset Register or Schedule of Assets

Ref No.	Description	Community Asset?	Identification	Date acquired	Value	Notes	Custodian	Disposal / discharge date	Disposal / discharge value	Maintenance /Management
001	War memorial/ cenotaph	yes	Location: Browns Brook, Whixall, SY13 2SB	unknown	£1.00		WPC			Painting and general maintenance (earmarked reserve)
002	Playing Field	yes	Location: Land at Moss Cottages SY13 2PE	unknown	£1.00	Believed historically gifted to "the Children of Moss Cottages" by a land owner - date unknown circa 1981	WPC			Grass cutting contract (in-year costs)
003	Hollinwood Common	yes	Hollinwood, Whixall	1975	£1.00		WPC			Grass cutting (volunteer)
004	Land upon which now sits Whixall Bowling Club, SY13 2QU and land upon which now sits part of Whixall Social Centre SY13 2NA *	no	Copy of conveyance made 18 th April 1980 Land registered to the Council in 2019.	12 September 1979	£350.00	**"FIRST ALL THAT small piece or parcel of land situate at Whixall Salop TOGETHER with the dwellinghouse erected and standing thereon being the former teacher's house to Whixall Church of England school and SECONDLY ALL THAT piece of garden land belonging to the property first herein-before described and situate to the west thereof but divided therefrom by the Old burial Ground..." (Wording of the 1980 Conveyance).	Clerk			Carried out by the Bowling Club
005	Fellowes A3 Laminator-model: SXL 125	no	Serial no. 0024667	2002	£30.00		Clerk			Office equipment - earmarked reserve(5-year cycle)
006	Toshiba laptop computer and docking station	no	Serial no. 7A042829H and 70014392A5	unknown	£0.00	proxy value	Clerk	March 2019	£870.00	Disposed of March 2019

007	HP Officejet H470 printer	no	Serial no. CN08M280FB	unknown	£0.00	proxy value	Clerk	June 2018	£160.00	-
008	Goal posts and nets	no	In situ on land listed above. Location: Land at Moss Cottages SY13 2PE	2007	£875.00		WPC			No replacement cycle identified
009	Old style red telephone kiosk, Welsh End, Whixall		Adopted via Adopt a kiosk scheme	February 2011	£1.00		WPC			Painting and general maintenance (earmarked reserve)
010	Fencing		In situ on land listed above. Location: Land at Moss Cottages SY13 2PE	September 2008	£3,120.39		WCP			Replacement cycle to be agreed
011	McCulloch Lawn mower. Model 46-500CD		Serial no.81100865	November 2010	£0.00		Parishioner	March 2019	£175.98	disposed of
012	2 x Post mounted premium Notice boards (Special Style "A")		Located at 1. Moss Cottages Playing Field 2. Whixall Social Centre.	October 2011	£1,333.20		Clerk			Painting and general maintenance (earmarked reserve)
013	The Marl Allotment (Marlot)	yes	Land Registry Title: SL230471 Land lying to the north-east of Mountain View, Roundthorn, Whixall, SY13 2PH	29 July 2015	£1.00	This land was not purchased, it is common land. The Parish Council became registered proprietor after a first registration application to Land Registry. Registration Documents are held by the Clerk.	WPC			Need details from long term management plan to understand replacement cycles
014	Scanner/ printer		Brother MFC-J680DW	March 2017	£100.00	Proxy value	Clerk			Office equipment - earmarked reserve(5-year cycle)
015	Laptop (ASUS X540L)		Serial no: JANOCX0-172164D	January 2019	£438.00	Total value includes software	Clerk			Office equipment - earmarked reserve(5-year cycle)
016	Open noticeboards		Located at: 1. Dobsons Bridge 2. Hollinwood Green	unknown	£1.00					Painting and general maintenance (earmarked reserve)

017	Q Garden Lawnmower Model QPM215PHW	serial no 79151000031	March 2019	£198.00	Purchase value	M Spenser (Volunteer)		Earmarked reserve - 5 year replacement
Total value of assets				£6,450.59				

ASSETS: Governance and accountability for local Councils: A practitioners' guide, March 2014

Para. 3.74: Most assets will be first recorded at their actual purchase cost. If the purchase cost is not known then a proxy cost should be substituted. The first recorded value

Para. 3.76: ...where a council receives an asset as a gift at zero cost then the nominal value should be entered as £1 and included in the asset register.

Para 3.77: 'community assets' such as war memorials should be treated in the same way as donated assets even if the Parish Council may have contributed to the cost of

WHIXALL PARISH COUNCIL EXPENDITURE REPORT: YEAR ENDING 2019

DATE	CHECK NO.	MINUTE REF	PAYMENT TO	PARTICULARS	CLEAR	AMOUNT	VAT element	Section 137 (2)	POWER TO SPEND	CLERK'S PAY	ADMIN	Elections	Social Centre Hire	Websites	Newspapers Audit	Expenses	INSURANCE	GROUNDS	SUBS.	DONATIONS	TRAINING	EVENTS	Community assets	CHAIRMAN'S FUND	MARLOT	NEIGHBOHOOD FUND	CONTINGENCY
18-Apr-18	101181		SALC	ARRANGERS fee	CLEARED	318.8	0		LGA 1972 s.143																		
	101182		SALC	Training	CLEARED	60	0		LGA 1972 s.111													30					
	101183		C Jones	Gross cutting	CLEARED	60	0		Hk 1980 s.96																		
	101184	40/15a	K Hinton	Clark's wages	CLEARED	348.9	0		LGA 1972 s.112(2)	348.9																	
	101185		SIF Design & Print	Nevillester	CLEARED	75	0		LGA 1972 s.142 (LA)																		
	101186		C Jones	Clark's wages	CLEARED	323.44	0		LGA 1972 s.112(2)	323.44																	
09-May-18	101187		K Hinton	Defibrillator donation	CLEARED	90	0		Hk 1980 s.96																		
	101188	47/18b	Whitall Village Hall	Insurance	CLEARED	638.57	0		LGA 1972 s.137																		
	101189	47/18c	Came B co	Insurance	CLEARED	218	0		LGA 1972 s.137																		
	101190	67/18g	Whitall Village Hall	Refreshments	CLEARED	35	0		LGA 1972 s.112(2)																		
	101191		K Hinton	Beth's wages	CLEARED	323.44	0		LGA 1972 s.112(2)	323.44																	
	101192	79/18a	C Jones	Gross cutting	CLEARED	150	0		Hk 1980 s.96																		
12-Jul-18	101193		Shropshire Council	Election Expenses	CLEARED	100	0		RPA 1980 s.19(5)																		
	101194		Whitchurch Mensmen	Website hosting	CLEARED	45	0		LGA 1972 s.142 (LA)																		
	101195	94/18a	K Hinton	Clark's wages	CLEARED	46.96	0		LGA 1972 s.112(2)	46.96																	
	101196		A Roberts	Clark's Wages (Jul/Aug)	CLEARED	490.4	0		LGA 1972 s.112(2)	490.4																	
	101197		HMRC	Tax payable (Clark's Wages)	CLEARED	222.6	0		LGA 1972 s.112(2)	222.6																	
	101198		HM Land Registry	Bowling Club Land Registration	CLEARED	30	0		LGA 1972 s.112(2)																		
12-Sep-18	101199	104/18a	A Roberts	Misc Spending	CLEARED	99.59	0.19		LGA 1972 s.112(2)																		
	101200		HMRC	Tax payable (Clark's wages)	CLEARED	61.3	0		LGA 1972 s.112(2)	61.3																	
	101201		A Roberts	Clark's Wages (Sept)	CLEARED	245.2	0		LGA 1972 s.112(2)	245.2																	
	101202	114/18a	The Poppy Appeal	Wreath and crosses	CLEARED	50	0		Hk 1980 s.96																		
	101203		C Jones	Gross cutting	CLEARED	600	0		LGA 1972 s.112(2)																		
	101204		Shropshire Council	Land Charges	CLEARED	53	0		LGA 1972 s.111																		
14-Nov-18	101205		SALC	Training	CLEARED	100	0		LGA 1972 s.111																		
	101206		SCC	Training	CLEARED	20	0		LGA 1972 s.112(2)																		
	101207		A Roberts	Clark's Wages (October)	CLEARED	245.2	0		LGA 1972 s.112(2)	245.2																	
	101208		A Roberts	Misc Spending	CLEARED	59.3	0		LGA 1972 s.112(2)																		
	101209	127/18b	HMRC	Tax payable (Clark's wages)	CLEARED	61.3	0		LGA 1972 s.112(2)	61.3																	
	101210		SIF Design & Print	Christmas Party Costs	CLEARED	314.65	0		LGA 1972 s.142 (LA)																		
09-Jan-19	101211		HMRC	Christmas Party Costs	CLEARED	51.65	0		LGA 1972 s.142 (LA)																		
	101212		HMRC	Christmas Party Costs	CLEARED	349.51	0.89		LGA 1972 s.112(2)																		
	101213		SC Christmas Party Costs	SC Christmas Party Costs	CLEARED	490.4	0		LGA 1972 s.112(2)																		
	101214		A Roberts	Clark's Wages (Nov / Dec)	CLEARED	490.4	0		LGA 1972 s.112(2)	490.4																	
	101215		HMRC	Tax payable (Clark's Wages)	CLEARED	225.8	0		LGA 1972 s.112(2)																		
	101216	08/19b	E Turnbull	SC Christmas Party Costs	CLEARED	245.2	0		LGA 1972 s.112(2)																		
13-Feb-19	101217		A Roberts	Clark's Wages (January)	CLEARED	245.2	0		LGA 1972 s.112(2)	245.2																	
	101218		M. Spenser	Maillet Costs	CLEARED	299.6	34.03		LGA 1899 s.14(1)(b)																		
	101219		Whitall Village Hall	Social Centre Hire 19-20	CLEARED	250	0		LGA 1972 s.134(4)																		
	101220		A Roberts	Laptop and Software	CLEARED	438	73		LGA 1972 s.111																		
	101221	21/19b	HMRC	Tax payable (Clark's Wages)	CLEARED	61.3	0		LGA 1972 s.112(2)	61.3																	
	101222		A Roberts	Misc Spending	CLEARED	44	1.58		LGA 1972 s.112(2)																		
13-Mar-19	101223		A Roberts	Clark's Wages (February)	CLEARED	245.2	0		LGA 1972 s.112(2)	245.2																	
	101224		HMRC	Tax payable (Clark's Wages)	CLEARED	61.3	0		LGA 1972 s.112(2)	61.3																	
	101225	29/19b	SALC	Audit training	CLEARED	27	0		Hk 1980 s.96																		
	101226		M. Spenser	Lawnmower Purchase	CLEARED	757.93	83																				
	101227					142.61																					
	101228					247.13																					
	101229				142.61																						
	101230				142.61																						
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	101265				142.61																						
	101266				142.61																						

WHIXALL PARISH COUNCIL INCOME REPORT: YEAR ENDING 2019

DATE	RECEIPT NO.	RECEIPT FROM	PARTICULARS	CLEARED BANK	AMOUNT	VAT	PRECEPT	INTEREST	DONATION \$	RENT	TRANSPARENCY CODE GRANT	NEIGHBOURHOOD FUND	GRANTS (OTHER)	VAT
10 April 2018		HMRC Barclays	VAT Claim	CLEARED	172.16									172.16
19 April 2018		Whixall Bowling Club	Peppercorn rent	CLEARED	1					1				
27 April 2018		Shropshire Council	Precept	CLEARED	7708		7708							
		Barclays	Interest		0.46			0.46						
01 October 2018		Marlot	Peppercorn rent (cash)	CLEARED	1					1				
10 October 2018		I Mercer	Cash donation	CLEARED	10				10					
10 October 2018		R Harris	cash donation	CLEARED	10				10					
		Barclays	Interest	CLEARED	0.46			0.46						
05 December 2018		Rotary Whitechurch	Donation	CLEARED	100				100					
		Barclays	Interest	CLEARED	0.46									
18 February 2019		Whixall Bowling Club	Donation (search fee)	CLEARED	53				53					
04 March 2019		Barclays	Interest		0.46									
					8,057.00	0.00	7,708.00	0.92	173.00	2.00	0.00	0.00	0.00	172.16

WHIXALL PARISH COUNCIL WORKING BUDGET/ACTUALS

EXPENDITURE

	Actual spend							BUDGET	
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19	2018/19	2018/19
Staff costs	£ 2,269.86	£ 2,373.76	£ 3,502.79	£ 3,778.76	£ 4,172.95	£ 3,529.54	£	£	4,500.00
Administration	£ 640.14	£ 941.32	£ 714.20	£ 1,837.86	£ 958.74	£ 96.80	£	£	
Elections				election **			£ 100.00	£	100.00
Social Centre hire					paid in advance		£ 285.00	£	250.00
website					not paid		£ 45.00	£	90.00
newsletters							£ 158.00	£	150.00
Audit							£ -	£	120.00
Expenses							£ -	£	200.00
Insurance	£ 179.80	£ 180.09	£ 159.28	£ 204.95	£ 168.00	£ 218.00	£	£	250.00
Grounds maintenance	£ 870.43	£ 1,221.94	£ 803.80	£ 1,010.00	£ 1,012.11	£ 900.00	£	£	1,200.00
Subscriptions (SALC)	£ 312.55	£ 312.05	£ 325.35	£ 313.38	£ 326.04	£ 335.80	£	£	335.80
Donations	£ 735.00	£ 635.00	£ 850.00	£ 835.00	£ 800.00	£ 50.00	£	£	500.00
Training	£ 100.00	£ 30.00	£ 100.00	£ 135.00	£ 25.00	£ 157.00	£	£	200.00
Events	£ 649.23	£ 619.46	£ 460.33	£ 456.03	£ 344.57	£ 304.04	£	£	400.00
Community Assets					£ 108.26	£ 718.99	£	£	450.00
Chairman's fund						£ 46.79	£	£	50.00
Marlot						£ 259.60	£	£	150.00
Neighbourhood fund						£ 638.57	£	£	640.00
Contingency funds						£ -	£	£	1,000.00
TOTAL	£ 6,784.41	£ 6,337.01	£ 6,915.75	£ 8,570.98	£ 7,915.67	£ 7,843.13	£	£	10,585.80

EXPENDITURE

	Actual spend							BUDGET
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2018/19	
Staff costs	£ 2,269.86	£ 2,373.76	£ 3,502.79	£ 3,778.76	£ 4,172.95	£ 3,529.54	£ 4,500.00	
Administration	£ 640.14	£ 941.32	£ 714.20	£ 1,837.86	£ 958.74	£ 96.80		
Elections				election **		£ 100.00	£ 100.00	
Social Centre hire					paid in advance	£ 285.00	£ 250.00	
website					not paid	£ 45.00	£ 90.00	
newsletters						£ 158.00	£ 150.00	
Audit						£ -	£ 120.00	
Expenses						£ -	£ 200.00	
Insurance	£ 179.80	£ 180.09	£ 159.28	£ 204.95	£ 168.00	£ 218.00	£ 250.00	
Grounds maintenance	£ 870.43	£ 1,221.94	£ 803.80	£ 1,010.00	£ 1,012.11	£ 900.00	£ 1,200.00	
Subscriptions (SALC)	£ 312.55	£ 312.05	£ 325.35	£ 313.38	£ 326.04	£ 335.80	£ 335.80	
Donations	£ 735.00	£ 635.00	£ 850.00	£ 835.00	£ 800.00	£ 50.00	£ 500.00	
Training	£ 100.00	£ 30.00	£ 100.00	£ 135.00	£ 25.00	£ 157.00	£ 200.00	
Events	£ 649.23	£ 619.46	£ 460.33	£ 456.03	£ 344.57	£ 304.04	£ 400.00	
Community Assets					£ 108.26	£ 718.99	£ 450.00	
Chairman's fund						£ 46.79	£ 50.00	
Marlot						£ 259.60	£ 150.00	
Neighbourhood fund						£ 638.57	£ 640.00	
Contingency funds						£ -	£ 1,000.00	
TOTAL	£ 6,784.41	£ 6,337.01	£ 6,915.75	£ 8,570.98	£ 7,915.67	£ 7,843.13	£ 10,585.80	

	Actual income						BUDGET
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	
Precept				£ 7,000.00	£ 7,500.00	£ 7,708.00	£ 7,708.00
Interest				£ 1.47		£ 0.92	
Donations				£ 100.00		£ 173.00	
Rent						£ 2.00	£ 2.00
Transparency code grant				£ 232.52	£ 376.81	£ -	
Neighbourhood fund					£ 638.57	£ -	
Grants (other)					£ 2,734.97	£ -	
VAT					£ -	£ 172.16	
TOTAL	£ -	£ -	£ -	£ 7,333.99	£ 11,250.35	£ 8,056.08	£ 7,710.00

NET SURPLUS/ DEFICIT

Whixall Parish Council

Financial Regulations Review

June 2019

Responsible Financial Officer (RFO)- Amanda Roberts

Annual governance statement check- Annual Governance and Accountability Return

Governance statement	Agreed – Yes or No	Comments on review- evidence to back up agreement with statement Yes means that...
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Yes	<p>We prepared accounting statements in accordance with The Accounts and Audit Regulations</p> <p>We have detailed accounts: monthly balance records/ quarterly expenditure records/ receipt records/ bank statements/ bank reconciliation. The bank statements are presented at each council meeting to ensure that the balance matches the balance record.</p>
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes	<p>The council made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge...</p> <ul style="list-style-type: none"> • RFO provides monthly balance sheets and quarterly expenditure reports to all Councillors. • A minimum of two Cllrs must sign any cheques. All Cllrs issued with copy of 'Good Councillors Guide': Cllrs are aware of their responsibilities to monitor financial transactions. • RFO provides advice on expenditure and powers to spend. • The RFO presents bank statements alongside monthly balance sheets and these are signed by a Councillor to confirm their reconciliation.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the council to conduct its business or on its finances.	Yes	<p>The council has only done what it has the legal power to do and has complied with proper practices in doing so...</p> <ul style="list-style-type: none"> • To our knowledge we have only spent money on things that we have a legal power to do so and conformed to code of practice. • Codes of Practice are reissued annually, in May. • NALC legal topic note re: s. 137 reissued annually in May. • The legal authority (the Act) to spend are noted in minutes and on expenditure report. • Transparency code for smaller Authorities is issued to all councillors.
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.	Yes	<p>The council, during the year has given all persons interested the opportunity to inspect and ask questions about the council's accounts...</p> <ul style="list-style-type: none"> • Posters are displayed in council notice boards as per instruction/ advice attached to Annual Return. • Parish Council newsletter advertises compliance with regulations and clerk's details. • Parish Council newsletter directs readers to web site where all details are published.

		<ul style="list-style-type: none"> All documents required by transparency code to be available on the web site will be on web site by 1st July 2019.
5. We carried out an assessment of the risks facing the council and took appropriate steps to manage those risks, including the introduction of internal controls and/ or external insurance cover where required.	Yes	<p>The council considered the financial and other risks it faces and has dealt with them properly...</p> <ul style="list-style-type: none"> Financial risks were considered in the annual budget: i.e. Shropshire Council's budget cuts and transfer of services has been a long term agenda item. Consideration of percentage increase to tax payer. The Council has adopted a reserves policy which included a detailed risk assessment. Consequently the council has set aside a number of earmarked reserves to compensate for all known risks, including asset management and the cost of a by-election. The council considers its general reserve to be an appropriate level for unknown risks. Details of historic land acquisitions have come to light and research is continuing. At present it is believed that the Fixed Asset Register and all its proper details has been made right. The council believes that it has stated everything that it currently knows is correct.
6. We maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems.	Yes	<p>The council 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 the council...</p> <ul style="list-style-type: none"> RFO provides monthly balance sheets and quarterly expenditure reports to all Cllrs. Review of Annual Governance Statement. Independent Audit complete.
7. We took appropriate action on all matters raised in reports from internal and external audit.	Yes	<p>The council responded to matters brought to its attention by internal and external audit...</p> <ul style="list-style-type: none"> Amended Fixed Asset List as advised.(2012/13) Included invoices for Clerk's wages. (2012/13) Included P60 for Internal audit in 2014/15 Nothing raised in 2015/16 or 2016/17 Self certified as exempt from review in 2017/18 and 18/19
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 the council and, where appropriate have included them in accounting statements.	Yes	<p>The council disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant...</p> <ul style="list-style-type: none"> The council has listed all its assets that it has knowledge of but is mindful that some knowledge had been lost and that such information needs to be effectively maintained into the future.
9. (For local Councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our responsibility in relation to the accountability for the funds/ assets, including financial reporting and, if required, independent examination or audit.	N/A	Whixall Parish Council is not a sole managing trustee.