

ROCKHAMPTON PARISH COUNCIL

FINANCIAL YEAR END REPORT

2018-2019

CONTENTS

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	Page 7
Bank Reconciliation	Page 8
Financial Statement	Page 9

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.

ROCKHAMPTON 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: 2823.97

Annual gross expenditure for the authority 2018/19: 2008.11

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an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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:

Eirian Vaughan Lewis

Date

13/05/2019

Signed by Chairman:

Tom Cullimore

Date

13/05/2019

Email

rockhamptonpc@gmail.com

Telephone number

01454261319

*Published web address

www.rockhamptonparishcouncil.co.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

ROCKHAMPTON 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"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			<input checked="" type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>		
K. If the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (<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"/>		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable <input checked="" type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee			Not applicable <input checked="" type="checkbox"/>

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

Date(s) internal audit undertaken

09/05/2019

Name of person who carried out the internal audit

JENNY HOWELL (FARINGTON GUENEY PARISH COUNCIL)

Signature of person who carried out the internal audit

Jenny Howell

Date

09/05/2019.

*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:

ROCKHAMPTON PARISH COUNCIL

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

	Agreed		Yes' means that this authority
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			has not all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
			✓

*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:

13/05/2019

and recorded as minute reference:

ITEM 15.6 PAGE 3 13/05/19

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

Chairman

Tom Cullimore

Clerk

Eirian Vaughan Lewis

Section 2 – Accounting Statements 2018/19 for

ROCKHAMPTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	4126	4135	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	2278	2781	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	527	43	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	1484	1412	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	1312	596	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	4135	4951	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	4135	4951	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	3,000	3,000	The value of all the property the authority owns – if 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. <i>N.B. The figures in the accounting statements above do not include any Trust transactions</i>

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.

Eirian Vaughan Lewis

Date

13/05/2019

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

13/05/2019

as recorded in minute reference:

15.7 PAGE 3 13/05/2019

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

Tom Cullimore

Explanation of variances – pro forma

Name of smaller authority: **ROCKHAMPTON PARISH COUNCIL**
 County area (local authority and): **SOUTH GLOUCESTERSHIRE**

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

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:
 - variances of more than 10% between totals for individual boxes (except variances of less than £200);
 - a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/lease & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures (Do not DO NOT OVERRWRITE THESE BOXES)	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	4,128	4,135				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	2,279	2,781	503	22.08%	YES		Precept rise of £500 (5%)
3 Total Other Receipts	827	43	-884	91.84%	YES		Community Infrastructure Levy less in this financial year
4 Staff Costs	1,484	1,412	-72	4.85%	NO		Staff cost for March 2017 included in 2017/18 figures
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,912	886	-1,026	54.57%	YES		Transparency Grant 2016/17 spent in 2017
7 Balances Carried Forward	4,135	4,901			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	4,135	4,901				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	3,000	3,000	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It is in the column headed "Year ending 31 March 2019" in Section 2 of the AGAR – and will also agree to Box 7 where the reconciliation is prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that un-presented cheques are entered as negative figures.

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

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

Financial year ending 31 March 2019

Prepared by (Name and Role): **EIRIAN VAUGHAN LEWIS**

Date: **xx/xx/2019**

	£	£
Balance per bank statements as at 31/3/19:		
account 1	3,531.3	
account 2	1,419.9	
account 3		
account 4		
[add more accounts if necessary] account 5		
account 6		
account 7		
account 8		
		4,951.1
 Petty cash float (if applicable)		N/A
 Less: any un-presented cheques as at 31/3/19 (enter these as negative numbers)		
item 1	0.00	
item 2		
item 3		
item 4		
[add more lines if necessary] item 5		
item 6		
item 7		
item 8		
 Add: any un-banked cash as at 31/3/19		
		-
 Net balances as at 31/3/19 (Box 8)		4,951.1

FINANCIAL STATEMENT FOR YEAR
ENDED 31 MARCH 2019

RECEIPTS		PAYMENTS	
Balance brought forward	£ 4135.28	ALCA Subscription	£ 30.31
Precept	£ 2775.00	Clerk Salary	£ 370.32
	£ 6910.28	Rockhampton Parish Church	£ 30.00
LCTSG	£ 6.00	BHIP Insurance	£ 185.33
CIL	£ 41.39	PF Web Designs	£ 25.00
	<u>£ 6957.67</u>	Clerks Salary	£ 353.09
		Information Commissioner	£ 40.00
		Clerk Salary	£ 353.09
		Councillor expenses	£ 19.40
		Village Hall	£ 40.00
		4-Ward Magazine	£ 40.00
		Benefice Newsletter	£ 40.00
Nat West Bank Interest	£ 1.58	Citizens Advice Bureau	£ 40.00
		Clerk Salary	£ 371.57
		PF Web Design	£ 70.00
			<u>£ 2008.11</u>
		Total Expenditure:	£ 2008.11
		Balance carried forward	£ 4951.14
		Unpresented cheques	£ 00.00
	<u>£ 6959.25</u>		<u>£6959.25</u>
CA	£3,531.29		
BR	£1,419.85		
	£4,951.14		