Budget for 2018/19

Description	Budget for Year 2018/2019	Income/ Expenditure as at 01/04/2018	Budget Remaining to 31/03/19	Proposed Budget for Year 2019/2020	Forecast for Year 2020/2021	Forecast for Year 2021/2022
Receipts						
Allotments	1,100	0	1,100	1,122	1,144	1,167
Cemetery	500	0	500	741	756	771
Wayleaves	110	0	110	112	114	116
VAT Refund	1,500	0	1,500	2,000	2,000	2,000
Other	0	0	0	0	0	0
Precept	44,000	0	44,000	45,000	44,000	40,000
Total	**47,210**	**0**	**47,210**	**48,975**	**48,014**	**44,054**
Payments						
Meeting Room Hire	600	0	600	612	624	636
Clerk's Salary	11,500	0	11,500	11,730	11,965	12,204
Clerk Expenses	1,000	0	1,000	1,020	1,040	1,061
Clerk's Mileage	600	0	600	612	624	636
NI - Employers Contributions	360	0	360	367	374	381
Pension - Employers Contributions	100	0	100	102	104	106
Stationery/Stamps	700	0	700	714	728	743
Telephone/Broadband	500	0	500	510	520	530
Computer/IT Equipment	200	0	200	204	208	212
Book	125	0	125	128	131	134
Training/Courses	750	0	750	765	780	796
Advertising	0	0	0	0	0	0
Insurance Premium	1,050	0	1,050	1,071	1,092	1,114
Audit Fees	500	0	500	510	520	530
Website/IT	110	0	110	112	114	116
Open Spaces Grasscutting	5,225	0	5,225	5,330	5,437	5,546
Parish Meadows: - General Maintenance	2,500	0	2,500	2,550	2,601	2,653
- Capital Projects	5,000	0	5,000	5,100	5,202	5,000
- Play Area Inspection	200	0	200	204	208	212
Village Green	100	0	100	102	104	106
Bus Shelters: - Repair	100	0	100	102	104	106
- Cleaning	360	0	360	367	374	381
Footpaths (clearing, etc)	0	0	0	0	0	0
Cemetery - Rates	160	0	160	163	166	169
- Miscellaneous	100	0	100	102	104	106
Allotments - Water	440	0	440	449	458	467
- Miscellaneous	660	0	660	673	686	700
Grants/Donations(s.137)	1,000	0	1,000	1,020	1,040	1,061
Notice Boards	100	0	100	102	104	106
Elections	350	0	350	357	364	371
Trees/Chilwood	4,000	0	4,000	4,080	2,000	2,000
Parks & Open Spaces - Miscellaneous	100	0	100	102	104	106
Coach Pool	150	0	150	153	156	159
Bins	500	0	500	510	520	530
Bank Charges	100	0	100	102	104	106
Contingencies	3,070	0	3,070	3,131	3,194	3,258
Subscriptions	500	0	500	510	520	530
Professional Advice	500	0	500	510	520	530
Parish Maintenance	2,400	0	2,400	2,448	2,497	2,547
VAT Recoverable	1,500	0	1,500	1,530	1,561	1,592
Total Payments	**47,210**	**0**	**47,210**	**48,154**	**46,952**	**47,541**
Total Receipts	47,210	0	47,210	48,975	48,014	44,054
Balance	**0**	**0**	**0**	**821**	**1,062**	**-3,487**

Contact details

Name DONNA FORD of smaller authority: IRON ACTON PARISH

County Area (local councils and parish meetings only): ______

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	DONNA FORD	ROBERT LOMAS
Address	33 HATHERLEY YATE BRISTOL BS37 4LT.	185 North Road Iron Acton BS37 7PT.
Daytime telephone number		
Mobile telephone number	07790 883503	07967 616676
Email address	Clerk@ironacton parishcouncil.co.uk	robertlomas185@talktalk.net

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

Name of smaller authority: Iron Acton Parish Council

County Area (local councils and parish meetings only): ____________________

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 17th June

and ending on 26th July

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2019 (i.e. Monday 1 July – Friday 12 July).

We have suggested the following dates: Monday 17 June – Friday 26 July 2019. The latest possible dates that comply with the statutory requirements are Monday 1 July – Friday 9 August 2019.)

Signed: D Foster

Role: Clerk / RFO

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

Smaller authority name: **Iron Acton Parish Council**_______

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE &ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement__10th June 2019___(a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2019, these documents will be available on reasonable notice by application to:**	
(b) ______________________________	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) __**Monday 17 June 2019**____________	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) ___**Friday 26 July 2019** ____________	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: **PKF Littlejohn LLP (Ref: SBA Team)** **1 Westferry Circus** **Canary Wharf** **London E14 4HD** (sba@pkf-littlejohn.com)	
5. This announcement is made by (e) Donna Ford Clerk / RFO	*(e) Insert name and position of person* placing the notice – this person must be the responsible financial officer for the smaller authority

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?	✓	
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?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? *(Local Councils only)*	✓	

******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.

IRON ACTON 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: ENTER AMOUNT £00,000

Annual gross expenditure for the authority 2018/19: ENTER AMOUNT £00,000

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: SIGNATURE REQUIRED

Date: DD/MM/YYYY

Signed by Chairman: SIGNATURE REQUIRED

Date: DD/MM/YYYY

Email: EMAIL ADDRESS REQUIRED

Telephone number: TELEPHONE NUMBER

*Published web address: PUBLISHED WEBSITE ADDRESS

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

IRON ACTON PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or ~~income and expenditure~~), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. *("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)*			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓

	Yes	No	Not applicable
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: 16 MAY 2019

Name of person who carried out the internal audit: IAN A. SELKIRK FCA

Signature of person who carried out the internal audit: [signature]

Date: 16 MAY 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:

IRON ACTON 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	Agreed No	N/A	'Yes' means that this authority:
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.			✓	*has met 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:

17/6/2019

and recorded as minute reference:

11-06-19.

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

Chairman

Clerk

Section 2 – Accounting Statements 2018/19 for

IRON ACTON PARISH COUNCIL

	Year ending 31 March 2018 £	Year ending 31 March 2019 £	Notes and guidance
			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1. Balances brought forward	32,265	20,101	*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	44,389	44,000	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	11,232	14,224	*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	14,307	16,421	*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	53,478	15,997	*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	20,101	45,907	*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	20,101	45,907	*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	40,090	40,090	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	*The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.*
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

D Foots

Date 10/6/19.

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

17/6/19

as recorded in minute reference:

12-06-19

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

Iron Acton Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2019

			Account Description	Balance	
Bank Statement Balances					
	1	31/03/2019	Current Natwest	0.00	
	1	31/03/2019	Current Unity	45,906.72	
	2	31/03/2019	Unity Trust Reserve	0.15	
					45,906.87
Receipts not on Bank Statement					
	0	31/03/2019	All Receipts Cleared	0.00	
					0.00
Closing Balance					**45,906.87**
All Cash & Bank Accounts					
			Current Bank A/c		45,906.72
			Reserve Bank A/c		0.15
			Other Cash & Bank Balances		0.00
			Total Cash & Bank Balances		**45,906.87**

Iron Acton Parish Council

Bank Reconciliation Statement as at 31/03/2019
for Cashbook 2 [redacted] Business Reserve

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Unity Trust Reserve	31/03/2019		0.15
			0.15

Unpresented Cheques (Minus)	Amount	
	0.00	
		0.00
		0.15

Receipts not Banked/Cleared (Plus)		
	0.00	
		0.00
		0.15

Balance per Cash Book is :-	**0.15**
Difference is :-	**0.00**

Iron Acton Parish Council

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

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current Natwest	31/03/2019		0.00
Current Unity	31/03/2019		45,906.72
			45,906.72

Unpresented Cheques (Minus)

	Amount	
	0.00	
		0.00
		45,906.72

Receipts not Banked/Cleared (Plus)

	0.00	
		0.00
		45,906.72

Balance per Cash Book is :-	**45,906.72**
Difference is :-	**0.00**

Iron Acton Parish Council

**Bank Reconciliation Statement as at 13/03/2019
for Cashbook 2 - Natwest Business Reserve**

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Natwest Bus Reserve	31/08/2018		12,893.28
			12,893.28
Unpresented Cheques (Minus)		**Amount**	
		0.00	
			0.00
			12,893.28
Receipts not Banked/Cleared (Plus)			
		0.00	
			0.00
			12,893.28
		Balance per Cash Book is :-	**12,893.28**
		Difference is :-	**0.00**

Iron Acton Parish Council

Bank Reconciliation Statement as at 13/03/2019
for Cashbook 2 - Natwest Business Reserve

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Natwest Bus Reserve	13/03/2019		0.00
			0.00

Unpresented Cheques (Minus)	Amount	
	0.00	
		0.00
		0.00

Receipts not Banked/Cleared (Plus)		
	0.00	
		0.00
		0.00

Balance per Cash Book is :-	**0.00**
Difference is :-	**0.00**

STATEMENT OF ACCOUNTS ***SECTION 1***

IRON ACTON PARISH COUNCIL

RECEIPTS AND PAYMENTS 2018-2(

	Last Year	This Year	Diffce
1 Balances brought forward	32,265	20,101	
2 Annual Precept	44,389	44,000	
3 Other Receipts	11,232	14,224	
4 Staff Costs	14,307	16,421	
5 Loan interest and Capital Repaymer	-		
6 Total Other Payments	53,478	15,997	
7 Balance carried forward	20,101	45,907	
8 Total Cash & Investments	20,101	45,907	
9 Total Fixed Assets	40,090	40,090	
10 Total Borrowings	-		

ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2019

Iron Acton Parish Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

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

Responsible Financial Officer		Date	
I confirm that these accounts are approved by the Council and recorded as council minute reference		Dated	
Signed on behalf of the above Council (Chair)		Date	

		Last Year £	This Year £	General Notes for Guidance
1	Balances brought forward	0	20,101	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2	Annual Precept	0	44,000	Total amount of Precept income received in the year
3	Total other receipts	0	14,224	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	0	16,421	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings
6	Total other payments	0	~~15,996~~ 15,997	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forwrd	0	45,907	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	0	45,907	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	0	~~0~~ 40,090	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

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

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

Iron Acton Parish Council

Working details for ANNUAL RETURN - Year ended 31 March 2019

		Last Year £	This Year £	Code	Centre	Code Description
1		0	20,101	310	0	General Reserves
1	Balances brought forward	**0**	**20,101**	Total balances & reserves at the beginning of the year as recorded in the Financial Records		
2		0	44,000	1076	100	Precept
2	Annual Precept	**0**	**44,000**	Total amount of Precept income received in the year		
3		0	7,071	115	999	VAT on Receipts
3		0	2,939	1075	100	CIL
3		0	15	1090	100	Interest Received
3		0	398	1100	100	Grants & Donation Received
3		0	111	1200	100	Wayleave
3		0	916	1300	100	Other Income
3		0	129	1310	100	Phonebox Income
3		0	1,105	1400	130	Allotment Income
3		0	1,540	1500	140	Cemetery Income
3	Total other receipts	**0**	**14,224**	Total income or receipts as recorded in the cashbook minus the Precept		
4		0	16,421	4000	110	Staff Salary inc oncosts
4	Staff costs	**0**	**16,421**	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses		
5	Loan interest/Capital repayments	**0**	**0**	Total expenditure or payments of capital and interest made during the year on borrowings		
6		0	1,332	515	999	VAT on Payments
6		0	173	4060	110	Staff Expenses
6		0	188	4070	110	Staff Mileage
6		0	170	4080	110	Training/Courses
6		0	43	4090	110	Bank Charges
6		0	455	4100	110	Audit Fees
6		0	314	4110	110	Professional Fees
6		0	183	4120	110	Subscriptions & Memberships
6		0	1,077	4140	110	Insurance
6		0	703	4150	110	Stationery/Postage
6		0	403	4160	110	Telephone & Broadband
6		0	1,009	4170	110	Website/IT
6		0	300	4190	110	Grants/Donation (137) Paid
6		0	154	4210	110	Meeting Room Hire
6		0	27	4220	110	Book
6		0	146	4250	110	Parish Maintenance
6		0	928	4275	110	Phonebox
6		0	93	4300	130	Water
6		0	184	4400	140	Rates - Cemetery
6		0	4,115	4500	150	Open Spaces Grasscutting
6		0	30	4540	150	Bus Shelters - Cleaning

Continued over page

Iron Acton Parish Council

Working details for ANNUAL RETURN - Year ended 31 March 2019

		Last Year £	This Year £	Code	Centre	Code Description
6		0	3,040	4570	150	Trees/Chilwood
6		0	170	4580	150	Coach Pool
6		0	160	4600	160	Meadows Maintenance
6		0	75	4620	160	Meadows Play Area Inspection
6		0	211	4630	130	Allotments - NL
6		0	314	4640	130	Allotments - SR
6	Total other payments	**0**	**15,996**	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forwrd	**0**	**45,907**	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		0	45,907	200	0	Current Bank A/c
8		0	0	210	0	Reserve Bank A/c
8	Total Cash & Investments	**0**	**45,907**	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9	Total Fixed Assets	**0**	**0**	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register		
10	Total Borrowings	**0**	**0**	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)		

Detailed Receipts & Payments by Budget Heading 31/03/2019

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Income							
1075 CIL	2,939	0	(2,939)			0.0%	
1076 Precept	44,000	44,000	0			100.0%	
1090 Interest Received	15	0	(15)			0.0%	
1100 Grants & Donation Received	398	0	(398)			0.0%	
1200 Wayleave	111	110	(1)			100.6%	
1300 Other Income	916	0	(916)			0.0%	
1310 Phonebox Income	129	0	(129)			0.0%	
Income :- Receipts	**48,508**	**44,110**	**(4,398)**			**110.0%**	**0**
Movement to/(from) Gen Reserve	**48,508**						
110 Administration							
4000 Staff Salary inc oncosts	16,421	11,960	(4,461)		(4,461)	137.3%	
4060 Staff Expenses	173	1,000	827		827	17.3%	
4070 Staff Mileage	188	600	412		412	31.3%	
4080 Training/Courses	170	750	580		580	22.7%	
4090 Bank Charges	43	100	57		57	43.0%	
4100 Audit Fees	455	500	45		45	91.0%	
4110 Professional Fees	314	500	186		186	62.8%	
4120 Subscriptions & Memberships	183	500	317		317	36.6%	
4140 Insurance	1,077	1,050	(27)		(27)	102.6%	
4150 Stationery/Postage	703	700	(3)		(3)	100.4%	
4160 Telephone & Broadband	403	500	97		97	80.7%	
4170 Website/IT	1,009	110	(899)		(899)	917.2%	
4180 Computer/IT Equipment	0	200	200		200	0.0%	
4190 Grants/Donation (137) Paid	300	1,000	700		700	30.0%	
4210 Meeting Room Hire	154	600	446		446	25.7%	
4220 Book	27	125	98		98	21.6%	
4230 Elections	0	350	350		350	0.0%	
4240 Notice Boards	0	100	100		100	0.0%	
4250 Parish Maintenance	146	2,400	2,254		2,254	6.1%	
4275 Phonebox	928	0	(928)		(928)	0.0%	
4310 Miscellaneous	0	3,070	3,070		3,070	0.0%	
Administration :- Indirect Payments	**22,694**	**26,115**	**3,421**	**0**	**3,421**	**86.9%**	**0**
Movement to/(from) Gen Reserve	**(22,694)**						
130 Allotments							
1400 Allotment Income	1,105	1,100	(5)			100.5%	
Allotments :- Receipts	**1,105**	**1,100**	**(5)**			**100.5%**	**0**

Continued over page

Detailed Receipts & Payments by Budget Heading 31/03/2019

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4300 Water	93	440	347		347	21.2%	
4310 Miscellaneous	0	660	660		660	0.0%	
4630 Allotments - NL	211	0	(211)		(211)	0.0%	
4640 Allotments - SR	314	0	(314)		(314)	0.0%	
Allotments :- Indirect Payments	**618**	**1,100**	**482**	**0**	**482**	**56.2%**	**0**
Movement to/(from) Gen Reserve	**487**						
140 Cemetery							
1500 Cemetery Income	1,540	500	(1,040)			308.0%	
Cemetery :- Receipts	**1,540**	**500**	**(1,040)**			**308.0%**	**0**
4310 Miscellaneous	0	100	100		100	0.0%	
4400 Rates - Cemetery	184	160	(24)		(24)	114.8%	
Cemetery :- Indirect Payments	**184**	**260**	**76**	**0**	**76**	**70.6%**	**0**
Movement to/(from) Gen Reserve	**1,356**						
150 Open Spaces							
4500 Open Spaces Grasscutting	4,115	5,225	1,110		1,110	78.8%	
4510 Village Green	0	100	100		100	0.0%	
4530 Bus Shelters - Repair	0	100	100		100	0.0%	
4540 Bus Shelters - Cleaning	30	360	330		330	8.3%	
4550 Bins	0	500	500		500	0.0%	
4560 Open Spaces Miscellaneous	0	100	100		100	0.0%	
4570 Trees/Chilwood	3,040	4,000	960		960	76.0%	
4580 Coach Pool	170	150	(20)		(20)	113.3%	
Open Spaces :- Indirect Payments	**7,355**	**10,535**	**3,180**	**0**	**3,180**	**69.8%**	**0**
Movement to/(from) Gen Reserve	**(7,355)**						
160 Parish Meadows							
4600 Meadows Maintenance	160	2,500	2,340		2,340	6.4%	
4610 Meadows Capital Projects	0	5,000	5,000		5,000	0.0%	
4620 Meadows Play Area Inspection	75	200	125		125	37.5%	
Parish Meadows :- Indirect Payments	**235**	**7,700**	**7,465**	**0**	**7,465**	**3.1%**	**0**
Movement to/(from) Gen Reserve	**(235)**						
999 VAT							
115 VAT on Receipts	7,071	0	(7,071)			0.0%	
VAT :- Receipts	**7,071**	**0**	**(7,071)**				**0**

Continued over page

Detailed Receipts & Payments by Budget Heading 31/03/2019

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
515 VAT on Payments	1,332	0	(1,332)		(1,332)	0.0%	
VAT :- Indirect Payments	**1,332**	**0**	**(1,332)**	**0**	**(1,332)**		**0**
Movement to/(from) Gen Reserve	**5,739**						
Grand Totals:- Receipts	**58,224**	**45,710**	**(12,514)**			**127.4%**	
Payments	**32,418**	**45,710**	**13,292**	**0**	**13,292**	**70.9%**	
Net Receipts over Payments	**25,806**	**0**	**(25,806)**				
Movement to/(from) Gen Reserve	**25,806**						

APPENDIX TO THE STATEMENT OF ACCOUNTS **2018/2019**
IRON ACTON PARISH COUNCIL
BANK RECONCILIATION

Opening Balance		20,100.63
Receipts during the year		58,223.82
		78,324.45
Payments during the year		32,417.58
Closing Balance	£	45,906.87

Represented by the bank accounts as under:-

Unity Trust	curren	£	45,906.87
	no oustanding cheques		

Signed

Responsible Finance Officer......D. Foret.........
Date....17/6/19.................

IRON ACTON PARISH COUNCIL
REPORT OF THE INDEPENDENT INTERNAL AUDITOR
FOR THE YEAR ENDED 31 MARCH 2019

I have examined the books and records of the Council as at 31 March 2019
Whilst I have not perrformed an audit I can confirm that the attached statements are in accordance therewith and comply with all the requirements stipulated by the Accounts and Audit Regulations 2011 and CIPFA guidelines

Iain Selkirk FCA
Appointed Indepenent Internal Auditor

Malvern Worcester
May-19

Iron Acton Parish Council

Summary Receipts and Payments for Year Ended 31st March 2019

Last Year Ended 31st March 2018			Current Year Ended 31st March 2019
	Receipts		
0.00	Precept		44,000.00
0.00		Sub Total	**44,000.00**
	Operating Income		
0.00	Income		4,507.80
0.00	Allotments		1,105.00
0.00	Cemetery		1,540.00
0.00	VAT		7,071.02
0.00		Total Receipts	**58,223.82**
	Running Costs		
0.00	Administration		22,693.75
0.00	Allotments		618.21
0.00	Cemetery		183.67
0.00	Open Spaces		7,354.70
0.00	Parish Meadows		235.00
0.00	VAT		1,332.25
0.00		Total Payments	**32,417.58**
	Receipts and Payments Summary		
0.00	**Opening Balance**		**20,100.63**
0.00	Add Total Receipts(As Above)		58,223.82
0.00			78,324.45
0.00	Less Total Payments(As Above)		32,417.58
0.00	**Closing Balance**		**45,906.87**
	These cumulative funds are represented by:		
0.00	Current Bank A/c		45,906.72
0.00	Reserve Bank A/c		0.15
0.00			**45,906.87**
	Reserve Balances are represented by:		
0.00	Current Year Fund		25,806.24
0.00	General Reserves		20,100.63
0.00			**45,906.87**

Signed : ______________________________ (Chairman) ______________________________ (RFO)

INDEPENDENT INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF

IRON ACTON PARISH COUNCIL

YEAR ENDED 31ST MARCH 2019

I have examined the Council's records in the areas delineated in the attached schedule and made enquiries as deemed appropriate.

In my opinion the systems of internal controls is adequate for the purpose intended and there are no matters to be brought to your attention.

3

Iain Selkirk FCA
Appointed Independent Internal Auditor

16.05.19

AUDITORS REPORT TO THE MEMBERS OF:-

31.03 19

IRON ACTON PARISH COUNCIL

No.	Y / N / N/A	Question	COMMENTS
1 a	Y	Is the cashbook maintained and up to date	
b	Y	Is the cashbook arithmetic correct	
c	Y	Is the cashbook regularly balanced and reconciled to the bank	
2 a	Y	Have Standing Orders and Financial Regulations been formally adopted	
b	Y	Are Standing Orders and Financial Regulations regularly reviewed	
c	Y	Has an RFO been appointed with specific duties	
d	Y	Have items or services above a de minimis amount been competitively purchased	
e	Y	Has the Clerk authority to spend in emergencies	Up to £100
		From what level are quotes required	over £1,000
		From what level are tenders required	large jobs
3 a	Y	Are payments in the cashbook supported by invoices, authorised and minuted	
b	Y	Has VAT on payments been identified, recorded and reclaimed	
c	Y	Is S137 expenditure separately recorded and within statutory limits	
d	Y	Is S137 expenditure separately minuted as such	
e	Y	Is the signing authority two or more councillors	
f	Y	Is the Clerk a signatory	
g	Y	Are the counterfoils initialled by the signatories	
h	y	Are invoices vouched to payments	
4 a	y	Is there a procedure in place for the regular audit of internal controls	
b	y	Has a member of the Committee been appointed internal internal auditor	
c	y	Does he have a specific programme and does he report to meetings	
5 a	N	Does scanning of the minutes identify any unusual activity	
b	Y	Is the annual risk assessment minuted	
c	Y	Is insurance cover appropriate and adequate	
d	Y	Are internal financial controls documented and regularly reviewed.	
6 a	Y	Has the Council prepared an annual budget in support of its precept	
b	Y	Is actual expenditure against budget regularly reported to the Council	
c	N	Are there any significant unexplained variances from budget	

7	a	Y	Is income properly recorded and banked as promptly as possible	
	b	Y	Does the precept recorded in the cash book agree to the District Councils notification	
	c	N/A	Where income is raised by rental or lettings has the VAT position been clarified	
	d	N/A	Are security controls over cash adequate and effective	
8	a	N/A	Is petty cash spent recorded and supported by VAT invoices/receipts	
	b	N/A	Is petty cash expenditure reported to each Council meeting	
	c	Y	Is petty cash expenditure reimbursed regularly	
	d	Y	Or does the Clerk present petty cash with her expenses supported by VAT invoices/receipts	
9	a	Y	Do salaries paid agree to with those approved by the Council	
	b	Y	Has PAYE/NIC been properly operated by the Council as employer	
	c	Y	Are other payments to the Clerk and staff reasonable and approved by the Council	
	d	N/A	Where PAYE/NIC is not operated due to the low salary level has HMRC been informed	
10	a	Y	Does the Council maintain an Asset Register of all material assets owned	
	b	Y	Is the Register up to date	REVIEWED ANNUALLY
	c	Y	Do the values agree to insurance valuations	
	d	N/A	Are movements in Treasury Deposits accurately recorded	
11	a	Y	Is each bank account reconciled on a regular basis	
	b	N	Are there any unexplained balancing entries in any reconciliation	
12	a	Y	Are accounts prepared on the correct accounting basis	
	b	Y	Do the accounts reflect the cashbook entries	
	c	Y	Is there an audit trail from the underlying financial records to the accounts	
	d	Y	Where appropriate have debtors and creditors been properly recorded	
13	a	Y	Are minutes signed, initialled and pages sequentially numbered	
14	a	Y	Do Burial receipts agree to the attendant Burial records	
	b	Y	Are rights or permissions properly recorded	
15	a	N/A	Any evidence of fraudulent activity should be brought to the attention of the Chairman	
16		Y	Town Trust ND Playing Field Trust	

Explanation of variances – pro forma

Name of smaller authority: Iron Acton Parish Council

County area (local councils and parish meetings only):

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

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

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES
1 Balances Brought Forward	32,265	20,101				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	44,389	44,000	-389	0.88%	NO	
3 Total Other Receipts	11,232	14,224	2,992	26.64%	YES	New website cost £1,009, Extra tree work £2,040
4 Staff Costs	14,307	16,421	2,114	14.78%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	53,478	15,997	-37,481	70.09%	YES	Large play area project in 2017.18 as a one off cost
7 Balances Carried Forward	20,101	45,907			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	20,101	45,907				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	40,090	40,090	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