

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? (<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

Annual Internal Audit Report 2018/19

WITHAM ST HUGHS 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.			N/A
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

03/12/18

15/06/19.

DD/MM/YY

Name of person who carried out the internal audit

STEPHEN JOHNSON CIMA

Signature of person who carried out the internal audit



SIGNATURE REQUIRED

Date

15/06/19.

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

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

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

WITHAM ST HUGHS PARISH COUNCIL

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

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

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

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

19/06/19 ~~19/05/2019~~

and recorded as minute reference:

19-06-19:3-1 REFERENCE

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

Chairman

Leven Harrison

Clerk

[Signature]

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

www.wshparishcouncil.co.uk AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2018/19 for

WITHAM ST HUGHS PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	27,689	129,163	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. <i>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.</i>
2. (+) Precept or Rates and Levies	63,005	77,987	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	111,189	48,677	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	20,177	27,513	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	52,543	66,052	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	129,163	162,262	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	129,163	162,262	<i>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.</i>
9. Total fixed assets plus long term investments and assets	733,679	711,108	<i>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.</i>
10. Total borrowings	0		<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>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>
		✓	

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

 SIGNED REQUIRED

Date

17/06/19

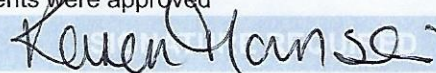
I confirm that these Accounting Statements were approved by this authority on this date:

19 06 2019

as recorded in minute reference:

19:06:3.3. REFERENCE

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



Section 3 – External Auditor Report and Certificate 2018/19

In respect of

WITHAM ST HUGHS PARISH COUNCIL

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2018/19

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

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

Witham St Hughs Parish Council (WSHPC) Internal Audit Summary 2018/19

Scope of Audit

1. A selection of income and expenditure transactions were checked on both the bank and WSHPC internal records (spread sheet).
2. Movement in bank for the year comparison to WSHPC internal totals.
3. Audit of payments over £1,000 comparison to invoices.
4. Review of WSHPC Finance Policy.
5. Recommendations

Bank to WSHPC internal records audit.

Attached spread sheet provides details of the 1,2 and 3 above, only one individual variance was identified and this is listed, movement in bank monies was found to be £400.06 different for the year in comparison to internal records.

Review of WSHPC Finance Policy

The WSHPC Finance Policy is comprehensive and detailed two sections in particular are recommended for amendment (Section 6 and Section 8) details of which are in recommendations, it is also noted that it is understood that in discussions with the parish clerk that electronic bank transactions are actioned / authorised by one person to reduce risk it is recommended that dual authorisation is enacted for bank transactions (two person authorisation for both electronic and cheque payments over an agreed minimum level).

Recommendations

1. A monthly bank reconciliation is an essential internal control to ensure the accuracy of financial records, this is difficult to accurately achieve without the use of accounting software ideally specifically for the needs of parish councils. A good software solution will improve the accuracy of financial records and reduce administrative time. The attached bank reconciliation can be adopted prior to any new software implementation.
2. WSHPC Finance Policy Section 6 – recommend adding point 6.13 confirming officers who are able to make electronic and cheque payments and how many officers are required to authorise an electronic and cheque payments.
3. WSHPC Finance Policy Section 8 – recommend adding point 8.7 to include a statement regarding investment risk strategy for current and future WSHPC investments.
4. WSHPC Finance Policy Section 9 – recommend including a statement similar to the following in 9.4 “..sums to be found to be irrecoverable after due consideration of court action and any...”
5. As previously mentioned it is recommended that dual authorisation is in place for both electronic and cheque payments.

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Summary 2018/19

Income	
NKDC	£ 77,987.45
Grants	£ 101.70
VAT Reclaim	£ 9,841.79
Hall Bookings	£ 13,936.80
Allotments	£ 1,518.00
Allotment Key & Maint	£ 90.00
Misc	£ 23,201.33
Credits	-£ 12.60

Total Income (Cash) £ 126,664.47

Costs (Gross)	
Salaries	£ 26,810.48
Open Spaces	£ 21,105.79
Play Parks	£ 141.99
Utilities	£ 6,592.61
Hall Repairs	£ 270.98
Hall Consumables	£ 1,686.73
Accountancy	£ 702.60
CLr Exp & Training	£ 221.75
Misc	£ 5,931.38
Subscriptions	£ 837.42
Insurance	£ 1,467.32
Allotments	£ 464.00
S106	£ 27,242.42
S137	£ 89.72

Total Costs £ 93,565.19

Net Income £ 33,099.28

Opening Bank Balance	£ 129,163.27
Closing Bank Balance (27/3/19)	£ 162,716.60
Movement in Bank	£ 33,553.33
Add income 28-29 March 19	£ 44.00
Less expenditure 28-29 March 19	-£ 97.99
	£ 33,499.34

Difference £ 400.06

Audited Transactions


Key

Transactions appeared on bank / internal records

Transactions did not appeared on bank / internal records

Transactions bank to internal record did not match



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A) First 20 Transactions on Bank


Date	Description	Money Out	Money In
03/04/2018	DD Nest	6.5	
03/04/2018	DD Anglian Water	16.69	
04/04/2018	DC Tea Together		65
04/04/2018	DC NKDC		50000
10/04/2018	DD Water Plus	132.98	
16/04/2018	DD Daisy Comms	20.37	
16/04/2018	DC Hargreaves SM		250
18/04/2018	Allotment Keys	10	
18/04/2018	Lindsey Milne	52	
18/04/2018	DC J Pettinger		97.2
18/04/2018	DC J Pettinger		120.6
19/04/2018	DC Duke		16
20/04/2018	DD CNG	135.43	
20/04/2018	DC A Whiley		30
23/04/2018	Wildman		30
23/04/2018	R Howse		16
23/04/2018	Music Bugs		24.3
23/04/2018	Moor		46
23/04/2018	Summers		64.8
24/04/2018	Espo	3.32	

B) Last 20 transactions on Bank (To 27th March 2019)

Date	Description	Money Out	Money In
27/03/2019	A Green	1337.12	
27/03/2019	B Crofts	441.35	
27/03/2019	M McGrath	277.46	
27/03/2019	A Green	42.99	
27/03/2019	A Green	16.22	
25/03/2019	DC Jenkins		30
25/03/2019	SC Blisset		16
22/03/2019	Rocha		13
21/03/2019	A Green	53.81	
20/03/2019	CNG	202.38	
19/03/2019	Leeder		13
19/03/2019	Smith		252.9
19/03/2019	Harrison		26
19/03/2019	A Revill		16
18/03/2019	Crampton		16
18/03/2019	Phillipson		16
14/03/2019	Evans		39
13/03/2019	J Mackay		76
13/03/2019	Horsewood		52
13/03/2019	Godley		46

C) Internal Transactions over £1,000 not audited above

Date	Description	Money Out	Money In	Invoice Checked
07.12.2018	VAT refund		£ 3,817.21	
16.05.2018	VAT refund		£ 6,024.58	
30.08.2018	Investec		£ 22,571.25	
13.04.2018	NG08/18 Insurance	£ 1,467.32		Y
11.04.2018	NG11/18 Miscellaneous	£ 2,496.00		Y
28.04.2018	NG16/18 Salary	£ 1,243.15		Y
25.04.2018	NG21/18 Open Spaces	£ 1,782.00		Y
21.06.2018	NG36/18 Open Spaces	£ 1,812.00		Y
28.06.2018	NG44/18 Salary	£ 1,076.65		Y
28.06.2018	NG46/18 Open Spaces	£ 3,342.00		Y
28.07.2018	NG57/18 Salary	£ 1,099.77		Y
31.07.2018	NG66/18 Open Spaces	£ 2,628.00		Y
28.08.2018	NG81/18 Open Spaces	£ 1,812.00		Y
17.10.2018	NG108/18 Salary	£ 1,071.47		Y
18.10.2018	NG113/18 Open Spaces	£ 3,072.00		Y
05.11.2018	NG118/18 Open Spaces	£ 2,382.00		Y
19.11.2018	NG123/18 Open Spaces	£ 1,896.00		Y
28.11.2018	NG129/18 s106	£ 1,200.00		Y
28.11.2018	NG131/18 Salary	£ 1,071.47		Y
18.12.2018	NG147/18 Salary	£ 1,267.55		Y
28.01.2019	NG163/18 Salary	£ 1,128.81		Y
28.01.2019	NG166/18 Open Spaces	£ 13,920.00		Y
06.02.2019	NG175/18 Open Spaces	£ 11,128.00		Y
28.02.2019	NG183/18 Salary	£ 1,247.21		Y

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Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	£ 27,689.00	£ 129,163.00					
2 Precept or Rates and Levies	£ 63,005.00	£ 77,987.00	14,982	23.78%	YES		Precept increased by 6%. Phase 2 adoption imminent - Open Spaces precept increased by £8400. Salaries increased by £4300 to allow for annual pay increase and employment of assistant Clerk to help work load of current part time clerk. S137 payments of £1500 to allow for grant applications. Something not done in the past. Rospa inspection was planned so precepted £15000 for play park repairs. The Parish Council own 4 play areas and all will require maintenance imminently
3 Total Other Receipts	£ 111,189.00	£ 48,677.00	-62,512	56.22%	YES		2017/18 saw a large investment mature. This did not occur in 2018/19
4 Staff Costs	£ 20,177.00	£ 27,513.00	7,336	36.36%	YES		Increase in clerks hours from 10-15 hours. Clerk resignation meant temp agency fees as cover. Increase in salary for Clerk to bring in line with National Association of Local Council payscales. As advised by SLCC union representative to clerk
5 Loan Interest/Capital Repayment	£ -	£ -	0	0.00%	NO		
6 All Other Payments	£ 52,543.00	£ 66,062.00	13,509	25.71%	YES		Extensive tree works carried out in the village amounting to £13920
7 Balances Carried Forward	£ 129,163.00	£ 162,262.00			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	£ 129,163.00	£ 162,262.00				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	£ 733,679.00	£ 711,108.00	-22,571	3.08%	NO		
10 Total Borrowings	£ -	£ -	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end

		£	£	£
Earmarked reserves:				
Reserve 1	payments - play parks and open spaces	£ 115,411.25		
Reserve 2	Recommended Election Reserve	£ 5,000.00		
Reserve 3	3-6/12 Precept reserve	£ 38,139.89		
Reserve 4	Allotment Accounts	£ 3,710.86		
Reserve 5				
Reserve 6				
Reserve 7				
General reserve		£ 162,262.00		
Total reserves (must agree to Box 7)			£ 162,262.00	<u>£ 162,262.00</u>

Bank reconciliation – pro forma

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

Name of smaller authority: **WITHAM ST HUGHS PARISH COUNCIL**

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

Financial year ending 31 March 2019

Prepared by (Name and Role): **MRS NICOLA GREEN - CLERK AND RFO**

Date: **15/05/2019**

		£	£
Balance per bank statements as at 31/3/19:			
	account 1	162,262.0	
	account 2		
	account 3		
	account 4		
[add more accounts if necessary]	account 5		
	account 6		
	account 7		
	account 8		
			162,262.0
Petty cash float (if applicable)			-
Less: any un-presented cheques as at 31/3/19 (enter these as negative numbers)			
	item 1		
	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)			<u><u>162,262.0</u></u>

Contact details

Name of smaller authority: **Witham St Hughs Parish Council**

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

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

	Clerk/RFO (Main contact)	Chair
Name	Mrs Nicola Green	Mrs Karen Harrison
Address	The Parish Office The Village Hall Caraway Drive Witham St Hughs Lincoln LN6 9XG	The Parish Office The Village Hall Caraway Drive Witham St Hughs Lincoln LN6 9XG
Daytime telephone number	01522 869643	-
Mobile telephone number	07815 629961	07775 567001
Email address	Parish.clerk@withamsthughs-pc.gov.uk	Karen.harrison@withamsthughs-pc.gov.uk