

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

EVER CREECH 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:

24/06/19

and recorded as minute reference:

PARISH COUNCIL MEETING AGENDA ITEM 4B)

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

Chairman

M M Stark

Clerk

M Jenkins

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

AUTHORITY WEBSITE ADDRESS

EVERCREECH PARISH COUNCIL

Michelle Phillips

Clerk

24th June 2019.

Section 1 – Annual Governance Statement 2018/19

Item 5 'No' response explanation for External Auditor

Risk Assessment document completed in March 2019, adopted by Council on 2nd April 2019.

Section 2 – Accounting Statements 2018/19 for

EVEGLOREECH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	46,585	47,295	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	32,492	34,434	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6725	60,556	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	11897	12,721	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	8806	8806	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	17804	90,024	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	47,295	30,734	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	47,295	30,734	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	124,858	131,942	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	74,004	68,798	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

SIGNATURE: *[Handwritten Signature]*

Date

24/06/19

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

24/06/19

as recorded in minute reference:

PARISH COUNCIL MEETING AGENDA ITEM 4C.

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

SIGNATURE: *[Handwritten Signature]*

Annual Internal Audit Report 2018/19

Evercreech 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 ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			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

23/10/2018 16/6/2019

Name of person who carried out the internal audit

MR SIMON PRITCHARD

Signature of person who carried out the internal audit

 SIGNATURE REQUIRED

Date

16/6/2019

*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).

EVERCREECH PARISH COUNCIL

Michelle Phillips

Clerk

24th June 2019.

Annual Internal Audit Report 2018/19

Item C 'No' response explanation for External Auditor

Risk Assessment document completed in March 2019, adopted by Council on 2nd April 2019.

Item H 'No' response explanation for External Auditor

The Internal Auditor Annual Internal Report dated 16th June will be reviewed by PC Finance Committee at 1st July 2019 meeting.

**EVERCREECH PARISH COUNCIL
AUDIT FOR YEAR ENDING 31ST MARCH 2019
BALANCES AND RECONCILIATION**

End of year balances as follows:-

	As per Audit Return/18	As per Audit Return/19
Opening Balance	46585	47295
Annual Precept	32492	34434
Total Other Receipts	6725	60556
Staff Costs	11897	12721
Loan Capital Repayments	8,806	8,806
Total Other Payments	17804	90024
Balance Carried Forward	47295	30734
Total Cash & Investments	47295	30734
Total Fixed Assets and LT Assets		
Total Borrowings	74004	68798

Comparisons between 2017/18 and 2018/19

1. Opening Balance at 1st April 2018 of £47,295 is £710 higher than the opening balance at 1st April 2017. This is due to a decrease in expenditure in 2017/18.
2. Precept increased to £34,434.
3. Other Income increased by £53,831 mainly due to a donation received from Greencore Factory and fundraising towards new play area equipment of £54,645, decrease in Cemetery Income of £316, decrease in Wayleaves £4, no donation towards car park rent of £110, nil other income of £301, no bank interest £2, no donation towards Defib £10 and reduction in waste disposal contribution income from Sports Club of £71 due to reduction in waste disposal cost.
4. Staff costs are higher due the implementation of NALC 2018/19 pay rise rates and extra hours paid to staff for training.
5. Remains the same
6. Total expenditure increased to £90024 with the main items of expenditure compared to 2017/18 – New Play Area Equipment £57,350, New subscription for South West Councils £299, Alpha Software Support £119 and funding from Council Reserves of £15,000 towards total cost of new play area equipment.
7. Closing Balance of £30,734 decrease from 1st April 2018 opening balance due to mainly using £15,000 from Council Reserves to fund new play area equipment.
8. Agrees with bank reconciliation as attached.
9. Nil
10. The Parish Council has £68,798 outstanding on their Public Works loan. Two payments of £4,402.81 having been made in 2018/19.

Bank Reconciliation As At 31.03.19

	<u>Current A/C</u>	<u>Petty Cash</u>	<u>Total</u>
Balance as per Accounts 31.03.19	30724.51	9.27	30733.78
Bank Statement as at 31.03.19	33545.49	9.27	33554.76
<u>Difference</u>	<u>-2820.98</u>	<u>0.00</u>	<u>-2820.98</u>

(See enclosed Alpha Software Bank Reconciliation for list of differences)

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

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current A/c	31/03/2019	11	33,545.49
			<u>33,545.49</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
31/03/2019 2153	Michelle Phillips	583.18	
31/03/2019 2154	Tony Cooper	276.92	
31/03/2019 2155	Nest Pension	33.47	
31/03/2019 2156	HM Revenue & Customs	619.84	
31/03/2019 2157	Evercreech Village Hall Fund	38.00	
31/03/2019 2158	Veolia ES (UK) Ltd	51.55	
31/03/2019 2159	The Play Inspection Company	300.00	
31/03/2019 2160	Michelle Phillips	124.11	
31/03/2019 2161	British Telecommunications plc	44.57	
31/03/2019 2162	Tesco Stores	10.50	
31/03/2019 2163	Tesco Stores	8.04	
31/03/2019 2164	Plusnet	42.00	
31/03/2019 2165	Acom Health & Safety	62.40	
31/03/2019 2166	Viking	41.98	
31/03/2019 2167	Unity Trust Bank	3.00	
31/03/2019 2168	Idverde Ltd	40.16	
31/03/2019 2169	Idverde Ltd	-40.16	
31/03/2019 2170	Idverde Ltd	60.17	
31/03/2019 2171	Veolia ES (UK) Ltd	52.42	
31/03/2019 2172	The Old Stores Studio	400.00	
31/03/2019 2173	Evercreech School PTA	500.00	
			<u>3,252.15</u>
			30,293.34
<u>Receipts not Banked/Cleared (Plus)</u>			
22/03/2019 026		118.00	
31/03/2019 BACS		313.17	
			<u>431.17</u>
			30,724.51
	Balance per Cash Book is :-		30,724.51
	Difference is :-		0.00

Evercreech Parish Council Asset Register 2018/19

Purchase Date	Description	Insurance Value	Item Description	Location
pre 2000	Lynch Gate Cemetery	22,602	Total Buildings	Cemetery
pre 2000	Cemetery Wall	1,030	Total Buildings	Cemetery
		23,632		
pre 2000	Gates & Fences	2,828	Gates & Fences	QRPF & Gartons Mead
		2,828		
2000	7 seats	3,962	Street Furniture	Stoney Stratton x2, Cemetery x2, Church Square, Gartons Mead & Westbrook
pre 2000	6 garden benches	2,237	Street Furniture	Millenium Garden & Rope Walk
pre 2000	8 planters	1,125	Street Furniture	Prestleigh Road & Gartons Mead
pre 2000	3 wooden benches	1,504	Street Furniture	QRPF
pre 2000	3 picnic Tables	763	Street Furniture	QRPF
pre 2000	Litter Bin	508	Street Furniture	Millenium Garden
2015	Millenium Garden benches X2	1,368	Street Furniture	Millenium Garden
2008	Treen Shelter	3,931	Street Furniture	QRPF
2011	6 Grt Bins	555	Street Furniture	Stoney Stratton, Chesterblade, Queens Square, Gartons Mead, Chapel Area (Oxford Street) & The School
		15,953		
pre 2000	War Memorial	11,302	War Memorial	Cemetery
		11,302		
pre 1984	Swings	3,050	Playground Equipment	QRPF
pre 2000	Spring mobile	1,773	Playground Equipment	QRPF
2005	Skate park Equipment	29,216	Playground Equipment	Weston Town
2018	Giggleswick Plastic Slide	6,284	Playground Equipment	QRPF
2018	Sportswall	7,128	Playground Equipment	QRPF
2018	Inclusive Orbit	4,634	Playground Equipment	QRPF
2018	Boogie Woogie Plastic Slide	16,722	Playground Equipment	QRPF
2018	Gravly Rider	1,055	Playground Equipment	QRPF
2018	Quad Rider	1,831	Playground Equipment	QRPF
2018	Loudspeakers	1,080	Playground Equipment	QRPF
2018	Bigland Table	737	Playground Equipment	QRPF
2018	Timber Slatted Litter Bin	284	Playground Equipment	QRPF
2018	Team Swing Frame & seats	3,675	Playground Equipment	QRPF
pre 2000	Muilt Unit Climbing Frame	Nil	Playground Equipment	QRPF
		77,469		
pre 2000	Bier'	Nil		Andrew Doble Barn
2017	PC Laptop & Accessories	758		Clerk House
		758		
	Total	131,942		

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

Name of smaller authority: EVERCREECH PARISH COUNCIL

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

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 28th JUNE 2019

and ending on 8th AUGUST 2019

(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: 

Role: EVERCREECH PARISH CLERK

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.