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# **ANNUAL REPORT**

## **1 APRIL 2017 – 31 MARCH 2018**

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## **Colin Broucke**

*Chairman*

*Blackstone Playing Fields Association representative*

## **David Austin**

*Member*

## **Pamela Williams**

*Member*

*Blackstone Playing Fields Association representative*

## **Marcus Grimes**

*Member*

## **Angela Underwood**

*Member*

## **Jonathan Prangnell**

*Member*

*Horsham Association of Local Councils representative*

*Sussex Association of Local Councils representative*

## **Mary Batchelor**

*Member*

*Horsham Association of Local Councils representative*

*Sussex Association of Local Councils representative*

*Woodmancote Hall representative*

## **Craig Dixon**

*Member*

*Blackstone Playing Fields Association representative*

**Francis Young**

*Member*

**WOODMANCOTE PARISH COUNCIL--RECONCILED ACCOUNTS SUMMARY AS AT 29 MARCH 2018**

	<b>DEBIT</b>	<b>CREDIT</b>
B/FWD (31 March 2017)		1,013.73
HDC--Precept		8,100.00
WSCC--Clerk's Salary refunds		
Environmental Cleansing Grant		500.13
Grants		1,013.13
VAT Return		1,467.44
Donations		
Playing field		700.00
Professional fees	185.80	
Neighbourhood Plan	120.00	
Member training	115.00	
Legal	305.00	
Subscriptions (HALC, NALC, etc.)	214.80	
IT & Internet	540.18	
Printing and Stationery	105.00	
Insurance	310.60	
Clerk's Salary	4,063.35	
Clerk's training	64.00	
Blackstone Playing Fields	700.00	
Transfers to Barclays Active Savers A/C		
Administrative Fees		
Parish Hall	375.00	
Maintenance & Repairs	250.00	
S137 Payments	500.00	
Other fees	90.00	
VAT	318.13	
<b>TOTAL</b>	<b>£8,256.87</b>	<b>£12,794.43</b>
<b>[1]</b>	<b>£4,537.56</b>	
TRIAL BALANCE CHECK---->	£12,794.43	£12,794.43
<b>Balance per bank statement 29/3/18</b>	<b>£4,652.56</b>	
Less: Outstanding cheques	-£115.00	
<b>Barclays Current A/C [1]</b>	<b>£4,537.56</b>	
<b>Balance of reserves</b>	<b>£17,727.82</b>	
Plus: Interest earned from 31/12/17-30/12/18	£33.87	
<b>Barclays Active Saver A/C [2]</b>	<b>£17,761.69</b>	
<b>Total available funds at Barclays Bank [1+2]</b>	<b>£22,299.25</b>	

**WOODMANCOTE PARISH COUNCIL**  
**BANK ACCOUNTS: BARCLAYS**

Date	Supplier / detail	Chq no Ref	Expense code	VAT code	Total	RUNNING BALANCE
			0 or 1 or 2			
31-Mar-17	<b>Enter VAT only if VAT registered</b>				b/fwd	<b>1,013.73</b>
04-Apr-17	WSCC--Clerk's salary (March)	100174	7		(304.17)	709.56
04-Apr-17	Henfield Medical Centre Link--S137 Donation	100175	14		(50.00)	659.56
04-Apr-17	Friends of Henfield Medical Practice Trust--S137 Donation	100176	14		(50.00)	609.56
04-Apr-17	Henfield PCC--Advertisement expenses	100177	13		(40.00)	569.56
04-Apr-17	HSECIC--S137 Donation	100178	14		(100.00)	469.56
04-Apr-17	WSALC Ltd--Subscriptions	100179	4		(164.80)	304.76
21-Apr-17	HMRC--Vat return		20		1,219.44	1,524.20
24-Apr-17	HDC--Environmental Cleansing Grant		19		500.13	2,024.33
28-Apr-17	HDC--Precept & Grant		2		4,056.50	6,080.83
09-May-17	WSCC--Clerk's salary (April)	100180	7		(304.17)	5,776.66
09-May-17	Vision ICT--Website hosting	100181	5	1	(168.00)	5,608.66
09-May-17	HALC--Annual subscription	100182	4		(15.00)	5,593.66
09-May-17	Phoenix Signs--NP signs	100183	1	1	(144.00)	5,449.66
09-May-17	Zurich--Annual insurance premium	100184	6		(310.60)	5,139.06
30-May-17	Sussex Cricket--Rent due under lease for 2011-2017		1		700.00	5,839.06
13-Jun-17	WSCC--Clerk's salary (May)	100185	7		(304.17)	5,534.89
13-Jun-17	Mulberry & Co--Internal audit	100186	3	1	(102.96)	5,431.93
13-Jun-17	Adams & Remers--Rent due under lease 2011-2017	100187	19		(700.00)	4,731.93
11-Jul-17	WSCC--Clerk's salary (June)	100188	7		(304.17)	4,427.76
11-Jul-17	SSALC Ltd--Training for Clerk	100189	8	1	(48.00)	4,379.76
08-Aug-17	WSCC--Clerk's salary (July)	100190	7		(304.17)	4,075.59
08-Aug-17	Rusper Parish Council--Planning seminar	100191	17		(60.00)	4,015.59
08-Aug-17	Information Commissioner--Data protection registration	100192	4		(35.00)	3,980.59
04-Aug-17	SSALC Ltd--Grant for Transparency		19		500.00	4,480.59
12-Sep-17	WSCC--Clerk's salary (August)	100193	7		(304.17)	4,176.42
12-Sep-17	L Bannister--Expenses to 28/8/17	100194	7		(75.62)	4,100.80
12-Sep-17	Surrey Hills Solicitors--Legal advice re. Parish Hall	100195	18	1	(364.80)	3,736.00
29-Sep-17	HDC--Precept & Grant		2		4,056.50	7,792.50
29-Sep-17	HDC--Environmental Cleansing Grant		16		500.13	8,292.63
10-Oct-17	WSCC--Clerk's salary (September)	100196	7		(304.17)	7,988.46
10-Oct-17	PKF Littlejohn--External audit	100197	3	1	(120.00)	7,868.46
10-Oct-17	L Bannister--Payment for equipment brought under Transparency Code	100198	5	1	(480.22)	7,388.24
14-Nov-17	WSCC--Clerk's salary (October)	100199	7		(304.17)	7,084.07
14-Nov-17	Woodmancote Parish Hall--Hire of room for meetings for 2017	100200	11		(102.00)	6,982.07
14-Nov-17	SSALC Ltd--Councillor training	100201	17	1	(66.00)	6,916.07

[illegible]

# WOODMANCOTE PARISH COUNCIL--YTD EXPENDITURE VS BUDGET

2017-18 year end

	BUDGET 2016-17	YTD Expenditure	BUDGET 2017-18	BUDGET 2018-19
Clerk	3,960.00	4,127.35	4,322.00	4,300.00
Office	400.00	105.00	200.00	200.00
Insurance	400.00	310.60	400.00	400.00
Professional fees inc. audits	200.00	185.80	350.00	350.00
Hall Hire	160.00	122.00	170.00	100.00
IT & internet	150.00	140.00	150.00	150.00
Memberships	210.00	214.80	215.00	225.00
S137 Donations	150.00	500.00	150.00	150.00
Admin Fees	180.00	0.00	180.00	180.00
Neighbourhood Plan	1,300.00	120.00	0.00	0.00
NP expenses	400.00	0.00	0.00	0.00
Training	300.00	115.00	0.00	500.00
Training	150.00		450.00	0.00
Contingencies	120.00	340.00	120.00	120.00
Legal	100.00	558.00	100.00	500.00
VAT	0.00	318.13	0.00	0.00
Enviro Cleansing Grant			0.00	0.00
VAS/Parish Hall			1,000.00	1,500.00
<b>TOTAL</b>	<b>£8,180.00</b>	<b>£7,156.69</b>	<b>£8,180.00</b>	<b>8,675.00</b>

## Expenditure outside of Budget

Enviro Cleansing Grant		1,000.00
Blackstone Playing Field rent	700.00	100.00
Transparency Fund	400.18	0.00
VAS/Parish Hall (from reserves)		2,000.00

# Local Councils, Internal Drainage Boards and other Smaller Authorities in England

## Annual Governance and Accountability Return 2017/18 Part 2

**To be completed only by 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 2017/18

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;
  - 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 meet the qualifying criteria as set out in the Certificate of Exemption **are exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes both** the
  - a) **Certificate of Exemption**, page 3 and returns it to the external auditor
  - b) **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 by the authority.
    - **Section 2 – Accounting Statements (page 6)** to be completed by the authority.
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved **before 2 July 2018**.

### 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 2017/18**, page 4
- **Section 1 – Annual Governance Statement 2017/18**, page 5
- **Section 2 – Accounting Statements 2017/18**, 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, ie not complete** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2017/18 and return it to the external auditor for review.

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 Local Audit and Accountability Act 2014.



## Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2017/18, Sections 1 and 2

- Where an authority is exempt from the requirement for a limited assurance review, it need 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 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 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 4**, should a question be raised by a local elector. 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 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- 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 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.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes have 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 is a sole managing trustee?		

\*More guidance on completing this annual return is available in **Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, which can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Certificate of Exemption

To be completed only 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 2018, 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 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2017/18, 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 2017/18:

ENTER AMOUNT £00,000

Annual gross expenditure for the authority 2017/18:

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 2014
- In relation to the preceding financial year (2016/17), 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 submitted to the external auditor.

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 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YY

Signed by Chairman

Date

SIGNATURE REQUIRED

DD/MM/YY

Email

Telephone number

EMAIL ADDRESS REQUIRED

TELEPHONE NUMBER

\*Published web address (not applicable to Parish Meetings)

PUBLISHED WEBSITE ADDRESS

**This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.**

## Annual Internal Audit Report 2017/18

ENTER NAME OF AUTHORITY

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2018.

The internal audit for 2017/18 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**
<b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.			
<b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
<b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
<b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
<b>F.</b> Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.			
<b>I.</b> Periodic and year-end bank account reconciliations were properly carried out.			
<b>J.</b> 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.			

<b>K. (For local councils only)</b>	Yes	No	Not applicable
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

DD/MM/YY

Name of person who carried out the internal audit

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YY

\*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 2017/18

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

	Agreed		
	Yes	No	'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.			<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

This Annual Governance Statement is approved by this authority and recorded as minute reference:

MINUTE REFERENCE

dated DD/MM/YY

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

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

## Section 2 – Accounting Statements 2017/18 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
<b>1.</b> Balances brought forward			<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>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<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>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<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>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
<b>11.</b> (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where approval of the Accounting Statements is given

SIGNATURE REQUIRED

**WOODMANCOTE PARISH COUNCIL**  
**ASSET REGISTER 2018**

Description	Location	Owner	Date of acquisition	Cost value per Annual Return	Present use	Insurance value
Bus shelter	On A281 before Horn Lane	Parish Council	UNKNOWN	£6,488.00	Bus shelter	£5,394.37
Wooden bus shelter	A281 opposite Parish Hall	Parish Council	May-08	£1,326.00	Bus shelter	£1,644.20
Salt bins x 3	Bramlands Lane, Blackstone Lane & A281		2014	£1.00	Salt containers	£750.00
Wooden gateways x 2	Entrance to Blackstone, Blackstone Lane	Parish Council	UNKNOWN	£1.00	Decoration	PLL only
Blackstone Playing Field	Playing Field	Leased to Sussex Cricket	UNKNOWN	£1.00	Decoration	N/A

<b>TOTAL</b>				<b>£7,817.00</b>		<b>£7,788.57</b>
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## MULBERRY & CO

Chartered Certified Accountants

Registered Auditors

& Chartered Tax Advisors

9 Pound Lane

Godalming

Surrey, GU7 1BX

t + 44(0)1483 423054

e office@mulberryandco.co.uk

w www.mulberryandco.co.uk

Our Ref: MARK/WOO003

Mrs L Bannister  
Woodmancote Parish Council  
48 Titmus Drive  
Tilgate  
Crawley  
West Sussex  
RH10 5ER

9<sup>th</sup> May 2018

Dear Leanne

**Re: Woodmancote Parish Council**  
**Internal Audit Year Ended 31<sup>st</sup> March 2018**

Following completion of our internal audit on the 9<sup>th</sup> May 2018 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate recommendations for future action are shown in bold underlined text.

**Audit – Summary Findings**

At the visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations & Standing orders
- Review of the Risk Assessments
- Review of the Budgeting process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of annual accounts & annual return
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of Fixed Assets and Investments register

It is our opinion that the systems and internal procedures at Woodmancote Parish Council are very well established, regulated and followed. The clerk is very experienced and ensures the council follows best practice regulations and has over time adapted and changed the internal procedures as regulations and technologies have changed to maintain compliance.

It is clear the council takes policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are entirely fit for purpose. I would like to thank the clerk for her hard work during the year and am pleased to say her high standard of work continues; I therefore make no recommendation for change at this stage.

I am of the opinion that the annual accounts and annual return are ready to be signed off by council and that the annual return is a true and fair reflection of the financial transaction of that of the council for the year ended 31<sup>st</sup> March 2018. Accordingly, I have signed off the annual return.

#### **A. BOOKS OF ACCOUNT**

The council continues to use excel for recording the day to day transactions of that of the council. On average there are approximately half a dozen transactions per month and the spreadsheets are populated on a regular basis. The clerk produces a monthly hard copy bank reconciliation together with quarterly actual versus budget monitoring.

There have been no reported issues in the past and for recording receipts and payments this is entirely fit for purpose and I see no reason to make any recommendation to change.

#### **B. FINANCIAL REGULATIONS & PAYMENTS**

*Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.*

The council, in its May 2018 meeting adopted the NALC Model Financial regulations. The regulations being based on the NALC model contain best practice provisions.

*Check that the council's Financial Regulations are being routinely followed by tracking some sample payments*

I have selected the October & November 2017 minutes and traced the authorised payments to the invoices and bank statements, noting council authorisation at each stage. The invoices were annotated with the cheque number date of payment and two signatories were evident on the cheque stubs. There were no cut off errors between the minutes.

The payment schedule as reported in the minutes is posted to the council website within the supporting papers and minutes to the meeting, this is in accordance with the transparency Act requirements and ensures all payments are made available to the wider public. Where applicable personal information would be reacted.

The council has issued cheques in the year. The stubs have been initialled twice in accordance with regulations.

In respect of invoice and payment authorisation invoices are signed by two councillors and payments have to be authorised by two councillors – this is in accordance with councils own financial regulations.

*Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £7.57 per elector.* The council has £400 of S.137 expenditure, this is within thresholds.

*Confirm that checks of the accounts are made by a councillor.* Rudimentary checks are made at the council meetings to verify the bank reconciliation, invoices and payments. The limited number of transactions lends itself to this type of internal review.

*Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months*

The council, reviewed and adopted Standing orders in May 2018.

*Check the draft minutes of the last meeting(s) are on the council's website*

The council routinely posts up its minutes to its web site within 30 days of the meeting, draft minutes are replaced with final minutes after they have been signed off.

*Check that agendas for meetings are published giving 3 clear days' notice.*

The clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. This is in accordance with regulations.

*Confirm that the Parish Council is compliant with the Data Protection Act 1998 and that plans are being put in place to comply with GDPR 2018.* The council is aware of the change in regulations and has undergone training. The



minutes disclose council discussion of the same. A GDPR policy is in the process of being written. I am of the opinion that the council is taking seriously its obligation to fulfil the requirements of the GDPR.

*Check the publication of councillor's contact details etc*

The website has a contact details for the council, through which councillors can be contacted. The register of interests is published on the web site. Councillor representation to external bodies is detailed by councillor in the annual report.

I am of the opinion that the council has robust policies and procedures in place and follows these. I make no recommendation to change.

The council has £4,131, (2017: £8,702) of other payments. The cashbooks were agreed to the signed minutes and payments listings. The reduction in expenditure being due to expenditure in 2017 on the neighbourhood plan and drainage works.

I am of the opinion that other payments are correctly shown on the annual return. Payment procedures, including invoice authorisation and cheque signing are satisfactory;

**C. RISK MANAGEMENT & INSURANCE**

Risks assessments is a tabular format with risks listed and actions required. This is satisfactory for a council of this size. The council has policies in place.

Council insured by Zurich on a standard local authority package. The money and assets cover appears adequate.

**D. BUDGET & PRECEPT**

The council has £22,299 (2017: £18,742) of reserves, of which circa £13k is earmarked leaving £9k as general. At a precept level of £8k, this would be considered high. Council must considering earmarking and the spend its reserves. The council has no power to accumulate general reserves and a reduction in precept would not necessarily benefit the community nor provide additional services.

**I am of the opinion that reserves are high.**

**E. INCOME**

The council has £8,100 (2017: £8,100) of precept income. This was tested to third party evidence there were no errors.

The council has £3,715 (2017: £3,311) of other income, this comprises, VAT refunds, rent and grants and this was tested to third party evidence were applicable – there were no errors.

I am of the opinion that income is correctly shown on the annual return.

**F. PETTY CASH**

None

**G. PAYROLL**

The council has £4,127 (2017: £3,916) of staff costs – this was reconcilable to the salary of the clerk. There are no councillor allowances. Payments are approved by council in the usual manner and minuted.

The clerk does have a contract of employment and salary are to be reviewed and minuted in the 2018/19 council year.

I am of the opinion that staff costs are correctly shown on the annual return

## **H. ASSETS AND INVESTMENTS**

The council has £8,167 (2017: £7,816) of fixed assets. There has been one addition in year of a laptop for £350 and the playing field for £1. The assets are shown at cost and proxy cost in a simple list. The register also shows insurance value which is relatable to the insurance schedule.

I am of the opinion that fixed assets are correctly shown on the annual return.

## **I. BANK RECONCILIATIONS**

The council has £22,299 (2017: £18,742) of bank and cash balances carried forward. The council has two bank accounts and no petty cash. The bank reconciliation as a 31st March 2018 was verified in detail – there were no errors. There were three outstanding cheques none of which were aged.

I am of the opinion that bank balances are correctly shown on the annual return.

## **J. YEAR END ACCOUNTS**

The year-end accounts have been correctly prepared on the receipts and payments basis, with no requirement of a box 7 & 8 reconciliation.

The annual return correctly casts and cross casts and the comparatives have been correctly copied over from the 2016/17 annual return. The variance analysis is required for box 6 & 7 only.

The council is taking advantage of the small authority exemption and will be submitting the exemption certificate to the external auditor and publishing the annual accounts on the council website.

The council has made provision within its schedule of meetings to sign off the annual governance statement and accounts in time to display the notice of elector's rights.

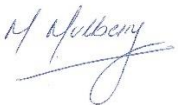
I am of the opinion the accounts and annual return will be ready for submission to the external auditor.

## **K. TRUSTEESHIP**

N/A

Should you have any queries please do not hesitate to contact me, finally I enclose a fee note for your kind attention.

Kind regards  
Yours sincerely



**Mark Mulberry**