

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

Youlgrave 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:

21/05/2019

and recorded as minute reference:

2691

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

Chairman

Clerk

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

Authority web address

www.youlgrave.org.uk

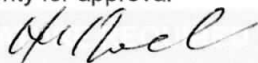
Section 2 – Accounting Statements 2018/19 for

Youlgrave Parish Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	64,632	74,238	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	17,993	18,135	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	22,678	15,332	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	7,785	7,457	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	23,280	44,098	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	74,238	56,149	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	74,238	56,149	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	150,627	150,627	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



Date

09/05/2019

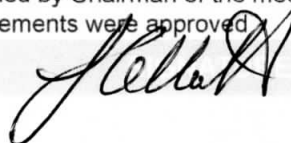
I confirm that these Accounting Statements were approved by this authority on this date:

21/05/2019

as recorded in minute reference:

2692

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



YOULGRAVE PARISH COUNCIL



Notes to Accounts YE: 31/03/2018
Statement of Significant Variations: (variance > £150 or 15% of last year)

Line 2:	142				
Line 3:	-7346				
CE Car park Honesty box	4,493	5,784	28.73%	1,291	Popular with walkers
Defibrillator fund for 4 units	46	181	293.48%	135	Continued trickle of donations
Well dressings	174	489	181.03%	315	weather dependent
ALPF Honesty Box	584	364	-37.67%	-220	New donation box full yr
Footpath grant	370	0	-100.00%	-370	None this yr
Playing field lettings grants	781	1,095	40.20%	314	Includes refundable deposit system
	10,775	200	-98.14%	-10,575	Awards for all 2018
Reimbursables	3,895	4,925	26.44%	1,030	based on number of cuts
VAT Refund	0	0	#DIV/0!	0	New system teething troubles
Allotment rents	658	1198	82.07%	540	Moved renewal date 2yrs in 2018/19
Remainder	902	1,096	21.47%	194	
Total income	22,678	15,332		-7,346	

Line 4: -328 Additional Hours
Line 5: none
Line 6: 20818

Capital schemes	8,478	25,010	195.00%	16,532	4 small projects completed and CE underway
Playing fields maintenance	6,195	8,342	34.66%	2,147	Mowing weather dependent
Holywell toilet block	520	980	88.46%	460	winter leaks
General maintenance	700	236	-66.29%	-464	no bench maintenance this year
s137	293	300	2.39%	7	
grit for winter	267	538	101.50%	271	Refill bins
VAT	1,302	3,673	182.10%	2,371	2 yr VAT claimed post year end
Insurance	1,221	1,270	4.01%	49	
Churchyard maintenance	1,504	364	-75.80%	-1,140	Volunteer works replaced contractors
Gen administration	961	1,268	31.95%	307	Report production
Remainder	1,839	2,117	15.12%	278	
Total expenditure	23,280	44,098		20,818	

Line 7&8: match
Line 9: unchanged

Receipt and Expenditure

Balances @ 31 March 19

Balance brought forward 1.4.2018	74238
Total Income	33467
LESS Expenditure	-51555
	<u>56149</u>

Represented by

Co-Op Current account non-defib	36218	CE Funds reserve (now being spent)
Co-Op Deposit Account	4	
Co-Op Current account	2,797	Defibrillator monies
Unity trust Current account	20,405	Secure internet authorisation banking facility
ADD Unpresented receipts	0	
LESS Unpresented cheques	-3275	All cashed mid April bar £4.00 os
	<u>56149</u>	

Reserve Accounts @

	31/03/2018	31/03/2019
Election Reserve	£1,529	£1,529 reserve for elections
Pavilion / Play Equipment Fund	£2,667	£2,667 For repairs & replacements
Playing Field Mowing contingency	£4,090	£4,090 buffer in case District grant is axed
Toddler Swing replacement	£1,000	£1,000 reserve for deteriorating unit
Path and Bike Trail	£1,367	£1,367 being allocated to vandalised muga fencing
CE Car park surfacing	£3,389	£2,872 next phase after CE block built
Tennis court surface	£1,545	£1,545 Ring fenced old Tennis club donation for renewal
Allotment Walls	£3,285	£517 completed os job
Defibrillator Fund	£3,451	£2,822 Ring fenced for replacement units
Holywell Lane Toilet Block	£0	£0
Honesty Box CE Account	£51,915	£37,739 Groundworks and Foundations complete
	<u>£74,238</u>	<u>£56,149</u>

Annual Internal Audit Report 2018/19

Youlgrave 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.			✓ No Petty Cash
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.	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).

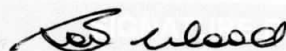
Date(s) internal audit undertaken

07.05.2019

Name of person who carried out the internal audit

Brian Wood

Signature of person who carried out the internal audit



Date

07.05.2019

*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).