

**KENTCHURCH PARISH COUNCIL**  
**2018 - 2019 YEAR END APPROVED**

| 1                 | 2                 | 3                  | 4                                       | 5                 | 6                 |
|-------------------|-------------------|--------------------|---|-------------------|-------------------|
| 2017-2018         | 2018-2019         | 2018-2019          | Income                                  | 2019-2020         | 2020-2021         |
| Actual            | Budget            | Actual             |   | Budget            | Budget            |
| £ 10.52           | £ 5.00            | £ 34.01            | Bank Interest Barclays Accounts         | £ 5.00            | £ 5.00            |
| £ 7,500.00        | £ 7,500.00        | £ 7,500.00         | Annual Precept                          | £ 7,500.00        | £ 7,500.00        |
|                   | £ -               |                    | Tax Base Grant Allocation               | £ -               | £ -               |
| £ 140.00          |                   | £ -                | Lengthsman Scheme 2016-2017             |                   |                   |
| £ 282.67          | £ -               | £ -                | Parish Lengthsman Scheme 2017-2018      | £ -               | £ -               |
| £ 829.34          | £ 300.00          | £ 262.00           | Vat Recovered                           | £ 250.00          | £ 300.00          |
|                   |                   | £ 97.13            | Neighbourhood Development Plan          |                   |                   |
| £ 3.06            |                   | £ -                | Wayleave                                |                   |                   |
| <b>£ 8,765.59</b> | <b>£ 7,805.00</b> | <b>£ 7,893.14</b>  | <b>Total Income</b>                     | <b>£ 7,755.00</b> | <b>£ 7,805.00</b> |
|                   |                   |                    | <b>Expenditure</b>                      |                   |                   |
|                   |                   |                    | <b>Administration</b>                   |                   |                   |
| £ 3,044.62        | £ 3,105.00        | £ 3,122.67         | Clerks Salary Gross                     | £ 3,185.00        | £ 3,250.00        |
| £ 124.38          | £ 250.00          | £ 172.58           | Vehicles Expenses                       | £ 200.00          | £ 200.00          |
| £ 118.45          | £ 150.00          | £ 78.19            | Stationery                              | £ 150.00          | £ 150.00          |
| £ 43.69           | £ 75.00           | £ 31.67            | Postage                                 | £ 75.00           | £ 75.00           |
| £ 302.25          | £ 250.00          | £ 203.68           | Annual Report                           | £ 235.00          | £ 235.00          |
| £ 275.40          | £ 300.00          | £ 275.40           | Insurances                              | £ 300.00          | £ 300.00          |
| £ 35.00           | £ 35.00           | £ 35.00            | Data Protection Registration            | £ 35.00           | £ 35.00           |
| £ 135.00          | £ 150.00          | £ 35.00            | Audit ( Internal & External )           | £ 50.00           | £ 50.00           |
| £ 28.80           | £ 30.00           | £ 39.00            | Computer Software PAYE                  | £ 45.00           | £ 45.00           |
|                   |                   | £ 39.99            | External Hard Drive Backup              |                   |                   |
| £ 101.25          | £ -               | £ -                | Neighbourhood Plan                      |                   |                   |
|                   |                   |                    | <b>Agency</b>                           |                   |                   |
| £ 286.00          | £ -               | £ -                | Parish Lengthsman Scheme 2017-2018      | £ -               | £ -               |
| £ -               | £ -               | £ -                | Enhanced Lengthsman Scheme HFD          | £ -               | £ -               |
| £ 542.00          | £ 1,800.00        | £ 400.00           | Parish Lengthsman Payment               | £ 1,800.00        | £ 1,800.00        |
| £ 382.00          | £ -               | £ -                | Lengthsman Payment 2016-2017            | £ -               | £ -               |
|                   |                   |                    | <b>Grants</b>                           |                   |                   |
| £ -               | £ 50.00           | £ -                | RVS                                     | £ -               | £ -               |
|                   |                   | £ 100.00           | C.A.R.E.                                | £ 100.00          | £ 100.00          |
| £ -               | £ 100.00          | £ 100.00           | Kentchurch P.C.C.                       | £ -               | £ -               |
| £ -               | £ 200.00          | £ 200.00           | Dore Community Transport                | £ 200.00          | £ 200.00          |
|                   |                   |                    | <b>Other Expenses</b>                   |                   |                   |
| £ -               | £ 100.00          | £ -                | K6 Telephone Kiosk Maintenance          | £ 100.00          | £ 100.00          |
| £ -               | £ 100.00          | £ -                | Training                                | £ 100.00          | £ 100.00          |
|                   | £ -               | £ 1,814.56         | Pontrilas Defibrillator                 | £ -               | £ -               |
| £ 300.00          | £ 400.00          | £ 300.00           | Embankment Maintenance                  | £ 300.00          | £ 300.00          |
|                   | £ 220.00          |                    | Contingency                             | £ 100.00          | £ 400.00          |
|                   | £ 50.00           |                    | Sand-Bag Storage                        | £ -               | £ -               |
|                   | £ 50.00           |                    | New Street Furniture                    | £ -               | £ 75.00           |
|                   | £ 60.00           |                    | Elections                               | £ 450.00          | £ 60.00           |
| £ 22.00           | £ 30.00           | £ -                | Web Site                                | £ 30.00           | £ 30.00           |
| £ 262.00          | £ 300.00          | £ 368.80           | VAT Paid                                | £ 300.00          | £ 300.00          |
| <b>£ 6,002.84</b> | <b>£ 7,805.00</b> | <b>£ 7,316.54</b>  | <b>Total Expenditure</b>                | <b>£ 7,755.00</b> | <b>£ 7,805.00</b> |
| <b>£ 2,762.75</b> | <b>£ -</b>        | <b>£ 576.60</b>    |   | <b>£ -</b>        | <b>£ -</b>        |
|                   |                   | <b>£ 16,907.16</b> | <b>Opening Balance April 2018</b>       |                   |                   |
|                   |                   | <b>£ 17,483.76</b> | <b>Closing balance March 2019</b>       |                   |                   |
|                   |                   | <b>£ 3,000.00</b>  | <b>Election Fund</b>                    |                   |                   |
|                   |                   | <b>£ 3,500.00</b>  | <b>Contingency Fund</b>                 |                   |                   |
|                   |                   | <b>£ 3,000.00</b>  | <b>Road Safety Improvements</b>         |                   |                   |
|                   |                   | <b>£ 6,000.00</b>  | <b>Lengthsman Scheme Future Support</b> |                   |                   |
|                   |                   | <b>£ 1,983.76</b>  | <b>Unallocated Reserves</b>             |                   |                   |

**BANK RECONCILIATION**

**FINANCIAL YEAR ENDING 31 MARCH 2019**

**Authority name and reference**

**Kentchurch Parish Council**

**Prepared by:** Malcolm Walker  
**Name**

**Date:** 19/04/2019

**Role (Clerk/RFO etc)** Clerk & RFO

**Approved by:**  
**Name**

**Date:** 15/05/2019

**Role (RFO/Chair etc)** Chairman

**Balance per bank statements as at 31 March 2019**

£

**TOTAL £**

**List balances on all bank accounts plus petty cash floats at 31 March 2019:**

**Barclays No 1 Account**

£2,434.21

**Barclays No 2 Account**

£15,845.16

**TOTAL**

**£18,279.37**

**Less: any un-presented cheques at 31 March 2019:  
(normally only current account. List date, cheque number & value. Use separate list if needed )**

**29<sup>th</sup> March 2019 No 101001**

£374.56

**30<sup>th</sup> March 2019 No 100999**

£317.05

**30<sup>th</sup> March 2019 No 101000**

£156.00

**TOTAL**

**£847.61**

**Add any unbanked cash at 31 March 2019:  
(List date & amount received)**

**31<sup>st</sup> March 2019**

£52.00

**TOTAL**

**£52.00**


**TOTAL - NET BANK BALANCES AS AT 31 MARCH 2019**

**£17,483.76**

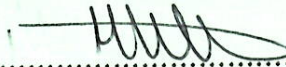
**Accounts Signed**

Following approval at Agenda Item 5.3 of KPC/MW/080 Parish Council Annual Meeting held on the 15<sup>th</sup> May 2019 in Pontrilas Auction Room Meeting Area

Parish Council Chairman..Councillor. KENNETH JOHN CHANCE Print Name

Signed.....

Parish Council Clerk & RFO Mr Malcolm Walker CLCA

Signed.....

# Annual Internal Audit Report 2018/19

## Kentchurch 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.   | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.  | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.  | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.   | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.  | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.   | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| 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.  | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| H. Asset and investments registers were complete and accurate and properly maintained.   | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| I. Periodic and year-end bank account reconciliations were properly carried out.   | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| 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. | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| 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)                                  | <input checked="" type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>                              |
| 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<br><input checked="" type="checkbox"/> |
| <b>M. (For local councils only)</b><br>Trust funds (including charitable) – The council met its responsibilities as a trustee.   |  |                          | Not applicable<br><input checked="" type="checkbox"/> |

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

30/04/2019

Name of person who carried out the internal audit

Janet Mary Watson

Signature of person who carried out the internal audit

J. M. Watson

Date

30/04/2019

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

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

## Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

### Kentchurch 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  |
|   |        |    | ✓  |

\*For any statement to which the response is ‘no’, an explanation should be published

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

15/05/2019

and recorded as minute reference:

KPC/MW/080 Item 5.2

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

Chairman



Clerk

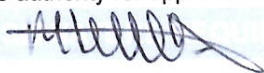


## Section 2 – Accounting Statements 2018/19 for

### Kentchurch Parish Council

|   | Year ending        |                    | Notes and guidance  |
|---|--------------------|--------------------|---|
|   | 31 March 2018<br>£ | 31 March 2019<br>£ |   |
| 1. Balances brought forward   | 14,144             | 16,907             | 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  | 7,500              | 7,500              | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.   |
| 3. (+) Total other receipts   | 1,266              | 393                | 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  | 3,169              | 3,295              | 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   | 2,834              | 4,021              | 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   | 16,907             | 17,484             | 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                                   | 16,907             | 17,484             | 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>  |
| 9. Total fixed assets plus long term investments and assets                         | 751                | 2,391              | 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.<br><br>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 15/05/2019

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

15/05/2019

as recorded in minute reference:

KPC/MW/080 Item 5.4

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

