

Annual Internal Audit Report 2018/19

KILLAMARSH 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. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable ✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

13/11/18
21/2/19
4/6/19

A Shepherd-Roberts
For Auditing Solutions Ltd

Signature of person who carried out the internal audit

Alison Roberts

Date 4/6/19

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

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

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

24/06/2019

and recorded as minute reference:

FPC 2019/81F)

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.killmarsh-pc.gov.uk

Mrs. Susan Coldwell
Parish Clerk/R.F.O.
Killamarsh Parish Council
Killamarsh Community Campus
Stanley Street
Killamarsh
N E Derbyshire
S21 1EL
Parish Office Tel: 0114 2472260
Direct Line Tel: 0114 2480519
Email: susan.coldwell@killamarsh-pc.gov.uk

26 June 2019

PRIVATE & CONFIDENTIAL

PKF LITTLEJOHN LLP (REF: SBA TEAM)
1 WESTFERRY CIRCUS
CANARY WHARF
LONDON
E14 4HD

AGAR Return 2018/19 Part 3-Section 1-Annual Governance Statement 2018/19
Item 7 response 'No'

The council has been provided with services from Auditing Solutions Ltd who visit throughout a financial year approximately 4 full days.

During the internal audit held November 2017, only the following recommendations were made:

Assessment and Management of Risk

- | | |
|----|---|
| R1 | Members should consider developing a Playground Management Policy, which identifies the Legal requirements associated with running a playground; gives a statement balancing the Risks and Benefits of the playground; defines the Playground Inspection Methodology; the inspection routines; the Council's approach to assessing the Level of Risk and establishes the Risk Rating; associated actions and a statement about how this feeds into the Council's overarching Health & Safety Risk assessment. |
| R2 | All personnel conducting playground inspections should ideally be RoSPA Playground Inspector (RPI) certificated or equivalent, and attend relevant training courses, |
| R3 | Members should consider providing signage on playgrounds and recreation areas with a statement that: "All accidents must be reported to the Council at (telephone), (e-mail)". It is also a good idea to place a notice on Council Notice Boards encouraging people to report any damage or other issues with playgrounds and recreation areas. |
-

The 'appropriate actions' which the council has undertaken since November 2017 is to liaise with NEDDC (North East District Council) whom the council has a S.L.A. to inspect the playground areas in the village which the council is responsible for (3 areas) on a monthly basis.

It was therefore discovered that the S.L.A. with NEDDC was actually verbal. The District councillors and the Clerk/R.F.O. have been liaising with the District since November 2017 to provide proof of their monthly inspections, proof of qualifications, in addition to appropriate signage which is standard across all playground areas and the council's skate park which is managed by another company

This has been 'works in progress since November to which the Clerk/R.F.O. has discussed with the appropriate District Councillors and the internal auditor.

Due to illness of the Chairman of the village committee and especially the changeover of the council in May 19 with 9 new councillors, this work is still held as a top priority with the 5 new District Councillors and the new Chairman of the village (Environment).

The council has arranged for the 2 Handypersons who are employed by the council to undertake appropriate training for inspections of the playgrounds. Following this training, a strict weekly inspection will be undertaken by these employees.

If you would like any further clarification, please do not hesitate to contact me in the first instance

Yours sincerely



Mrs. Susan Coldwell
Parish Clerk/R.F.O.

Signed..........Cllr S Clough (Chairman)

C.C: All 15 members of the council

Section 2 – Accounting Statements 2018/19 for

Killamarsh Parish Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	139,806	133,970	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	486,914	496,652	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	391,052	374,433	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	372,678	388,082	<i>Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.</i>
5. (-) Loan interest/capital repayments	29,532	32,731	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	481,592	473,296	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	133,970	110,946	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	150,225	136,484	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	4,055,393	4,098,291	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	49,386	18,361	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

24/06/2019

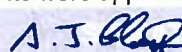
I confirm that these Accounting Statements were approved by this authority on this date:

24/06/2019

as recorded in minute reference:

FAC 2019/819

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



Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Killamarsh Parish Council

1 Respective responsibilities of the body and the auditor

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

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

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

2 External auditor report 2018/19

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2018/19

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

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMMYY

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

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

Name of smaller authority: **Killamarsh Parish Council**

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

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 **Wednesday 26 June 2019**

and ending on **Tuesday 6 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: _____



Name: **Mrs Susan Coldwell**

Role: **Parish Clerk/Responsible Finance Officer**

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.

Explanation of variances

Name of smaller authority: Killamarsh Parish Council
 County area (local councils and parish meetings only): Derbyshire
 Insert figures from Section 1 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	138,505	153,970					
2 Precept or Rates and Levies	486,914	496,852	9,738	2.00%	NO		
3 Total Other Receipts	381,052	374,433	-16,619	4.25%	NO		
4 Staff Costs	372,578	386,088	15,404	4.13%	NO		
5 Loan Interest/Capital Repayment	28,532	32,731	3,199	10.83%	NO		
6 All Other Payments	481,562	473,286	-8,296	1.72%	NO		
7 Balances Carried Forward	133,870	110,946			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	160,225	138,444				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	4,155,393	4,089,261	42,898	1.06%	NO		
10 Total Borrowings	49,386	18,351	-31,025	62.82%	YES		3 loans from PWLB totalling £420,000 matured as at 31st March 2018-See breakdown enclosed

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation of
variances Item 10

PUBLIC WORKS LOAN BOARD

SCHEDULE OF PAYMENTS FOR ABOVE RECEIVED BY EMAIL
THURSDAY 17 NOVEMBER 16 TO THE R.F.O:

Loan number	Capital due	Date	Interest due	Date	Capital	Financial yr	Interest	Financial yr
482550	1563.64	30/09/2017	79.16	30/09/2017				
480738	8155.78	30/09/2017	496.69	30/09/2017				
494697	11031.32	30/09/2017	569.77	30/09/2017				
475993	3705.01	30/09/2017	999.93	30/09/2017				
477808	865.24	30/09/2017	336.10	30/09/2017				
482550	1602.71	31/03/2018	40.09	31/03/2018				
480738	8400.41	31/03/2018	252.06	31/03/2018				
494697	11312.61	31/03/2018	288.48	31/03/2018				
475993	3855.52	31/03/2018	849.42	31/03/2018				
477808	901.48	31/03/2018	299.86	31/03/2018	51393.72	2017/18	4211.56	2017/18
475993	4012.15	30/09/2018	692.79	30/09/2018				
477808	939.23	30/09/2018	262.11	30/09/2018				
475993	4175.15	31/03/2019	529.79	31/03/2019				
477808	978.56	31/03/2019	222.78	31/03/2019	10105.09	2018/19	1707.47	2018/19
475993	4344.76	30/09/2019	360.18	30/09/2019				
477808	1019.53	30/09/2019	181.81	30/09/2019				
475993	4521.18	31/03/2020	183.76	31/03/2020				
477808	1062.23	31/03/2020	139.11	31/03/2020	10947.70	2019/20	864.86	2019/20
477808	1106.71	30/09/2020	94.63	30/09/2020				
477808	1153.20	31/03/2021	48.14	31/03/2021	2259.91	2020/21	142.77	2020/21

Loan No	Interest rate	Start date	Loan	End date
480738	6.000%	31/03/1998	£ 200,000	31/03/2018
482550	5.000%	02/06/1999	£ 40,000	31/03/2018
494697	5.100%	30/07/2008	£ 180,000	31/03/2018
475993	8.125%	02/06/1995	£ 100,000	31/03/2020
477808	8.375%	01/07/1996	£ 25,000	31/03/2021

Susan Coldwell 22/11/16

Bank reconciliation

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 2019" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unrepresented cheques should be entered as negative figures.

Name of smaller authority:

County area (local councils and parish meetings only):

Financial year ending 31 March 2019

Prepared by (Name and Role):

Date:

		£
Balance per bank statements as at 31/3/19:		
61110010	Current account	1,000.00
61517105	Instant access account	147,586.52
		4,280.00
	Income banked to place on booking system	4,280.00
Petty cash float	Office	500.00
	Emergency	500.00
	Cellar	500.00
	Function floats x 2	800.00
	Reception tills AM & PM	150.00
	Bar till	200.00
		£155,516.52

Less: any unrepresented cheques as at 31/3/19 (enter these as negative numbers)

Dated 26/3/19	5210	DCK Accounting	-	541.92
Dated 26/3/19	5211	Affinity IT	-	420.00
Dated 26/3/19	5212	AG Group	-	89.29
Dated 26/3/19	5213	AKVO Ltd	-	606.00
Dated 26/3/19	5214	AMK Fence-In	-	924.00
Dated 26/3/19	5215	Emma Bennett	-	231.00
Dated 26/3/19	5216	Community Transport	-	380.00
Dated 26/3/19	5217	H B Clark	-	705.99
Dated 26/3/19	5218	Coal Industry	-	89.07
Dated 26/3/19	5219	DALC	-	100.00
Dated 26/3/19	5221	The Doorsteppa	-	216.00
Dated 26/3/19	5222	Dura-Sport	-	378.00
Dated 26/3/19	5223	M Farrar	-	420.00
Dated 26/3/19	5227	Healthguard	-	97.92
Dated 26/3/19	5228	J P Glasby	-	297.60
Dated 26/3/19	5229	J P Lennard	-	432.15
Dated 26/3/19	5230	J & R Gases	-	50.32
Dated 26/3/19	5231	KPC Stamps	-	163.00
Dated 26/3/19	5232	KPC Petty cash	-	18.10
Dated 26/3/19	5233	Make Consulting	-	1,920.00
Dated 26/3/19	5235	Anthony Palmer	-	72.00
Dated 26/3/19	5236	Plantscape	-	2,342.40
Dated 26/3/19	5237	Railway Paths Ltd	-	34.94
Dated 26/3/19	5238	The Soft Drink	-	353.06
Dated 26/3/19	5240	Trust Fire	-	636.00
Dated 26/3/19	5241	TW Lightening	-	264.00
Dated 26/3/19	5242	Ian Vollum	-	100.00
Dated 26/3/19	5243	Ian Whitehead	-	10,790.00
Dated 26/3/19	5244	Kirsty Worstenholm	-	240.00
Dated 26/3/19	5245	Yorkshire Water	-	216.51
				-£ 23,129.27

Add: any un-banked cash as at 31/3/19

Dated 27/3/19	3,815.65
Dated 27/3/19	281.10

£ 4,096.75

Net balances as at 31/3/19 (Box 8)

£136,484.00

Reconciliation between Box 7 and Box 8 in Section 2

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority:

Killamarsh Parish Council

County area (local councils and parish meetings only):

Derbyshire

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		110,946.00
Deduct: Debtors (enter these as negative numbers)		
Stock in hand	(3,914.00)	
Trade debtors	(400.00)	
Other debtors	(3,103.00)	
	<u>(7,417.00)</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
	(14,376.00)	
	<u>(14,376.00)</u>	
Total deductions		<u>(21,793.00)</u>
Add: Creditors (must not include community infrastructure levy (CIL) receipts)		
Trade creditors	23,002.00	
Other creditors	1,357.00	
Superannuation payable	994.00	
V.A.T. payable	4,232.00	
Payroll taxes/N.I.	4,170.00	
Accruals	12,420.00	
Accrued interest payable	753.00	
Income in advance	403.00	
	<u>47,331.00</u>	
Add: Receipts in advance (must not include deferred grants/loans received)		
	-	
	<u>-</u>	
Total additions		<u>47,331.00</u>
Box 8: Total cash and short term investments		<u><u>136,484.00</u></u>

Section 1 – Annual Governance Statement 2018/19

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 2019, that:

	Agreed		
	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
			✓

*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:

24/06/2019

and recorded as minute reference:

FRC 2019/181F)

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.killamarsh-pc.gov.uk

Section 2 – Accounting Statements 2018/19 for

Killamarsh Parish Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	139,806	133,970	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	486,914	496,652	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	391,052	374,433	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	372,678	388,082	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	29,532	32,731	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	481,592	473,296	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	133,970	110,946	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	150,225	136,484	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	4,055,393	4,098,291	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	49,386	18,361	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

24/06/2019

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

24/06/2019

as recorded in minute reference:

FPC 2019/819

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

A.J. [Signature]