

Annual Governance and Accountability Return 2018/19 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **annual internal audit report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2019**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2018/19

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the review and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2019 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **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 **before 1 July 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation provided?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been provided?	✓	
	Has the bank reconciliation as at 31 March 2019 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		✓

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2018/19

CAPEL-LE-FERNE PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	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 06 19 08 06 19

DD/MM/YY

Name of person who carried out the internal audit

ENTREPRENEURIAL BISHOP

Signature of person who carried out the internal audit

SIG

JIRED

Date

08 06 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:

CAPEL-LE-FERNE 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	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.	✓		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
			✓

*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:

MAY2019 MINUTES - ITEM 12

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

Chairman

Clerk

RE REQUIRED

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

<http://www.capel-le-fernepc.kentparishes.gov.uk/>

Section 2 – Accounting Statements 2018/19 for

CAPEL-LE-FERNE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	16,186	17,681	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	25,994	32,045	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10,061	6,595	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	5,807	6,856	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	28,753	19,372	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	17,681	30,093	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	45,776	28,214	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	226,484	226,645	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 21/05/2019

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

21/05/2019

as recorded in minute reference:

MAY2019 MINUTES - ITEM 12

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

SIGNED

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Capel Le Ferne Parish Council KE0051**

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

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

None

3 External auditor certificate 2018/19

We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

07/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Smaller authority name: **CAPEL-LE-FERNE PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement _____ 16th June 2019 _____ (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2019, these documents will be available on reasonable notice by application to:</p> <p>(b) Maureen Leppard, Parish Clerk 39 Victoria Road, Capel-le-Ferne, Folkestone, Kent. CT18 7LT Tel: 01303 259564. Mobile: 07813704142 Email: clerkcapellefernepc@binternet.com</p> <p>commencing on (c) <u>Monday 17 June 2019</u></p> <p>and ending on (d) <u>Friday 26 July 2019</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> The opportunity to question the appointed auditor about the accounting records; and The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) Maureen Leppard, Parish Clerk</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 6 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 rec basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:

CAPEL-LE-FERNE PARISH COUNCIL

County area (local councils and parish meetings only):

KENT

Financial year ending 31 March 2019

Prepared by (Name and Role):

MAUREEN LEPPARD, PARISH COUNCIL CLERK

Date:

31/03/2019

		£	£
Balance per bank statements as at 31/3/19:			
account 1 CURRENT	8503346	869.18	
account 2 BUSINESS RESERVE	59287802	16,614.63	
account 3 COMMUNITY PROJECT	48117161	10,728.43	
[add more accounts if necessary]			
			28,212.24
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/19 (enter these as negative numbers)			
[add more lines if necessary]			
Add: any un-banked cash as at 31/3/19		1.56	
			1.56
Net balances as at 31/3/19 (Box 8)			28,213.80

Explanation of variances – pro forma								
Name of smaller authority:	CAPEL-LE-FERNE PARISH COUNCIL							
County area (local councils and parish meetings only):	KENT							
Insert figures from Section 2 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: <ul style="list-style-type: none"> 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
			£	£	£	%		
1 Balances Brought Forward			16,186	17,681				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies			25,994	32,045	6,051	23.28%	YES	Precept to cover increase salaries £1,049, insurance £119, maintenance and provision equipment/furniture £4,883.
3 Total Other Receipts			10,061	6,595	-3,466	34.45%	YES	Larger VAT Reimbursement .
4 Staff Costs			5,807	6,856	1,049	18.06%	YES	Annual Increments £1,049.
5 Loan Interest/Capital Repayment			0	0	0	0.00%	NO	
6 All Other Payments			28,753	19,372	-9,381	32.63%	YES	No large project as in previous year £9,381.
7 Balances Carried Forward			17,681	30,093				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments			45,776	28,214				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and Assets			226,484	226,645	161	0.07%	NO	
10 Total Borrowings			0	0	0	0.00%	NO	
		Rounding errors of up to £2 are tolerable						
		Variances of £200 or less are tolerable						
BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)								

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

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

Please complete the highlighted boxes.

Name of smaller authority:

CAPEL-LE-FERNE PARISH COUNCIL

County area (local councils and parish meetings only):

KENT

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			30,093.00
Deduct: Debtors (enter these as negative numbers)			
HMRC VAT to be reimbursed		(1,879.00)	
	2		
	3		
		(1,879.00)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)			
	1	0.00	
	2		
		-	(1,879.00)
Total deductions			
Add:			
Creditors (must not include community infrastructure levy (CIL) receipts)			
	1	-	
	2		
		-	
Add:			
Receipts in advance (must not include deferred grants/loans received)			
	1		
	2		
		-	
Total additions			
Box 8: Total cash and short term investments			28,214.00

Contact details

Name of smaller authority: **CAPEL-LE-FERNE PARISH COUNCIL**

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

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	MAUREEN LEPPARD	ANTHONY LAKE
Address	39 VICTORIA ROAD CAPEL-LE-FERNE FOLKESTONE KENT. CT18 7LT	51A OLD DOVER ROAD CAPEL-LE-FERNE FOLKESTONE KENT CT18 7HP
Daytime telephone number	01303 259564	01303 489544
Mobile telephone number	07813704142	
Email address	<u>maureen.leppard@btinternet.com</u>	<u>jillandtonylake@gmail.com</u>

Page 1 of 2

**CAPEL-LE-FERNE PARISH COUNCIL
INCOME & EXPENDITURE 2018 - 2019**

INCOME			
Precept	32,045.00		
Bank Interest	29.66		
Newsletter Paid Adverts	6,031.00		
General Administration	302.00		
History Books	100.00		
Equipment (Insurance Claim)	132.19		
TOTAL INCOME	38,639.85	38,639.85	✓
EXPENDITURE			
Salaries/PAYE	6,855.72	✓	
Administration:	3,113.20	✓	
Postage/Stationary			
Subscriptions (KALC) (ICO)			
Training	72.00	✓	
Insurance	1,403.53	✓	
Audit Fee 2016-17	200.00	✓	
Newsletter	4,212.12	✓	
Hall Rent	336.00	✓	
Grants S137	450.50	✓	
Community Organisations/Wreaths			
Parks and Open Spaces	6,085.48	✓	
Gym Equipment Maintenance			
Play Equipment Inspection/Repairs			
Mowing (B2011/Field/St Mary's Church)			
Field rent			
New Equipment & CCTV repairs	3,499.22		
TOTAL EXPENDITURE	26,227.77	26,227.77	✓
INCOME OVER EXPENDITURE			12,412.08

CAPEL-LE-FERNE PARISH COUNCIL BANK RECONCILIATION 2018 - 2019

Prepared by: M Leppard – Year End Date: 31st March 2019

Bank Balances per Bank Statements as at 31st March 2019	
Reserve Account – 59287802	16,614.63
Current Account – 085003346	869.18
Community Project Account – 48117161	10,728.43
Other Accounts	
SUB-TOTAL	
Less Unpresented cheques at 31 st March 2019	
Add Unpresented Income at 31 st March 2019	1.56
NET BALANCES AS AT 31ST MARCH 2019	28,213.80

The net balances reconcile to the Cash Book (receipts and payments accounts for the year as follows:	
Opening Balance 1st April 2018	45,775.96
Less deferred payment 2018/19	(32,045.00)
	13,730.96
Add: Receipts in the Year	42,589.90
Less: Payments in the Year	(28,107.06)
Closing Balance per cash book (receipts and payments book) as at 31st March 2019	28,213.80
<i>(must equal net balances above)</i>	

APPROVED BY COUNCIL ON:	21st May 2019
SIGNED: (Chairman)	
SIGNED: (Responsible Finance Officer)	

CAPEL-LE-FERNE PARISH COUNCIL BALANCE SHEET AS AT 31st MARCH 2019		
2017/2018		2018/2019
	LONG TERM ASSETS	x
0.00	Investments	0.00
0.00	Long Term Debtors	0.00
	CURRENT ASSETS	
0.00	Stocks and Shares	0.00
0.00	Debtors	0.00
3,950.05 ✓	VAT	1,879.29 ✓
0.00	Invoices	0.00
32,045.00	Payments in Advance	0.00
13,730.96	Cash	28,213.80 ✓
49,726.01	TOTAL ASSETS	30,093.09 ✓
	LESS CURRENT LIABILITY	
0.00	Creditors	0.00
0.00	Receipts in Advance	0.00
0.00	Cash Overdrawn	0.00
49,726.01	NET ASSETS	30,093.09

CAPEL-LE-FERNE PARISH COUNCIL - SUPPORTING STATEMENT	
ASSETS Movement in the year: The basis of valuation of these assets is historic cost with the exception of Community Land, which is valued at nil.	<u>COSTS</u>
Assets disposed of during the year	0.00
As at 31st March 2019 the following assets were held:	
Ground Surfaces	41,664.00
Community Land	0.00
Furniture & Fittings – lamp-posts, seats, tables, fencing, gates, waste-bins, stone plinths, bus shelters	35,606.12
Noticeboards	1,758.00
Recreation Equipment	141,630.00
CCTV DVR	1,758.00
Dell Laptop Computer, Speed Indicator Device, Defibrillator, Printer	4,229.26
TOTAL	226,645.38
BORROWING - At the close of business on 31 st March 2019 the Council had no loans outstanding.	0.00
DEBTS OUTSTANDING - There were no debts outstanding.	0.00
S137 PAYMENTS	
Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £7.86 per head of electorate (agreed for 2018-2019) for the benefit of people in the area on activities not specifically authorised by other powers. The limits for this Council in the year ended 31 st March 2019 was: £450.50 - (1655 electorate).	
ADVERTISING AND PUBLICITY	There were no costs incurred during this year.

Capel Le Ferne Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2019

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Capel Le Ferne Parish Council for the year ended 31 March 2019 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Capel Le Ferne Parish Council on application to:	
(a) MAUREEN LEPPARD PARISH CLERK 39 VICTORIA ROAD CAPEL-LE-FERNE, FOLKESTONE, KENT	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) MONDAY to FRIDAY 9.00AM to 5.00PM	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £ <u>1.00</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) MAUREEN LEPPARD, PARISH CLERK	(d) Insert the name and position of person placing the notice
Date of announcement: (e) 17TH SEPTEMBER 2019	(e) Insert the date of placing of the notice