

Seamer (Scarborough) 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 Seamer (Scarborough) 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 Seamer (Scarborough) Parish Council on application to:	
(a) <u>ANDY JENNINGS</u> <u>CLERK AND RESPONSIBLE FINANCIAL OFFICER</u> <u>PO BOX 512</u> <u>SCARBOROUGH YO11 9GH</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <u>BY APPOINTMENT</u>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of <u>£5</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>ANDY JENNINGS</u> <u>CLERK AND RFO</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>30/09/2019</u>	(e) Insert the date of placing of the notice

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **SEAMER (SCARBOROUGH) PARISH COUNCIL – NY0491**

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

31/08/2019

* 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)

Section 2 – Accounting Statements 2018/19 for

SEAFER PARISH COUNCIL (NEAR SCARBOROUGH)

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	36434	61176	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	16000	18000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	41163	28308	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	10094	10317	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	22327	41811	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	61176	55356	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	61176	55356	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	449502	449502	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

[Signature]

Date

14/05/2019

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

14/5/2019

as recorded in minute reference:

32(b)(ii)

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

[Signature]

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

SEAMER PARISH COUNCIL (NEAR SCARBOROUGH)

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
			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:

14/05/2019

and recorded as minute reference:

32(b)(i)

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

Chairman

Clerk

[Handwritten signatures]

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

Authority web address

www.seamercrossgates.org.uk

Explanation of variances – pro forma

Name of smaller authority: **SEAMER PARISH COUNCIL**
 County area (local councils and parish meetings only): **NORTH YORKSHIRE**

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	36,434	61,176				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	16,000	18,000	2,000	12.50%	NO		
3 Total Other Receipts	41,163	28,308	-12,855	31.23%	YES		£15330 Sec 106 Monies received in 2017/18 from Scarborough Borough Council for play area improvements and therefore not received in 2018/19
4 Staff Costs	10,094	10,317	223	2.21%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	22,327	41,811	19,484	87.27%	YES		£15200 used for play area improvements (Sec 106 monies in 3 above), £2000 repairs to Council Property, £1200 play areas maintenance.
7 Balances Carried Forward	61,176	55,356				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	See attached reserves sheet
8 Total Cash and Short Term Investments	61,176	55,356				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	449,502	449,502	0	0.00%	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

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Further play area improvements	4000		
Additional Grass Cutting/Grounds maintenance	4000		
Maintenance/upgrading to public seats	3000		
Possible provision of vehicle activated speed signs	4000		
Contingency	2000		
			<u>17000</u>
General reserve	<u>38356</u>		
			<u>38356</u>
Total reserves (must agree to Box 7)			<u><u>55356</u></u>

Seamer PC - Current Account 2018-19

Balance at 1 April 2018: 56331.51

RECEIPTS

Precept	18000.00
Model Agreement	3546.18
Land Rents	8026.00
Allotment Rents	2430.00
Seamer Sports Assoc	1000.00
Youth Centre	1000.00
Old School House Rent	7647.50
Guide Adverts	275.10
Miscellaneous	350.00
NYCC Grounds Maintenance	1446.20
VAT Recovered	2551.78
TOTAL	46272.76

PAYMENTS

Administration		
Clerk Salary		8127.86
Clerk Car Allowance		238.55
Broadband/Phone		408.61
Clerk Office Allowance		399.96
TAX and NIC		1096.63
Training		45.00
Establishment		
Office Equipment		71.49
Stationery Mags Misc		55.37
Office Printer Inks		138.90
Postage		157.56
Chairman's Allowance		110.00
Insurance		2204.54
Audit Fee		300.00
Members' Expenses		0.00
Members' Printer Inks		104.28
Members' Conference		0.00
Advertisements		0.00
YLCA Subs		780.00
Community Grant		350.00
Subscriptions		40.00
Guide/Annual Report		
Printing/Delivery		1445.00
Old School/House		
Repairs/Improvements		1749.46
Tower Estates Management		870.00
Memorial Hall		
Hire of Hall		134.00
Crossgates Comm Ctre		

Hire of Room		122.50
<u>Agricultural Land</u>		
Allotments - water rates		1256.42
Allotments Maintenance		293.84
<u>The Green</u>		
FOSV - maintenance		330.00
Improvements		12551.10
Maintenance		1091.50
Electricity		466.81
<u>Sect.137 Expenditure</u>		
Garden/Allotment Competition		271.00
<u>Model Agreement</u>		
Parks & Open Spaces		0.00
Highway Verges		8469.32
Burial Grounds		312.11
Public Seats		770.50
Bus Shelters		0.00
<u>Miscellaneous</u>		
Play Equipment Insp/Repairs		495.90
Defibrillators		454.28
Planters - Mem Hall/C Centre		101.44
Long Lane Signs		0.00
Christmas Celebrations		996.45
Road Grit Bins		180.00
CCTV - The Green		50.00
Web Site/Maps		7.50
Clerk's Gratuity		0.00
Contingency		0.00
VAT Paid		5080.20
	TOTAL:	52128.08

Balance at 31 March 2019: 50476.19

National Savings and Investment Account - 2018/19

Balance at 1 April 2018:	4844.73
Interest:	35.13
Withdrawn:	0.00
Balance at 31 March 2019:	4879.86

Total Balances at 31 March 2019: 55356.05