



**BOXLEY PARISH COUNCIL**  
[www.boxleyparishcouncil.org.uk](http://www.boxleyparishcouncil.org.uk)

Beechen Hall, Wildfell Close, Walderslade, Chatham, Kent. ME5 9RU  
☎ 01634 861237 ☒ clerk@boxleyparishcouncil.org.uk

**Clerk** Mrs Pauline Bowdery    **Assistant Clerk** Mrs Melanie Fooks

## **A G E N D A**

### **To All Members of the Council, Press and Public**

There will be a meeting of the **Finance & General Purposes Committee** on **Tuesday 28 May 2019** at **Beechen Hall, Wildfell Close, Walderslade** commencing at 7:30pm when it is proposed to transact the following business:

**1. Apologies and non-attendance**

To receive apologies from members unable to attend.

**2. Declaration of Interests, Dispensations, Predetermination or Lobbying.**

Members are required to declare any interests, dispensations, predetermination or lobbying on items on this agenda. Members are reminded that changes to the Register of Interests should be notified to the Clerk.

**3. Minutes of the meeting of 12 March 2019**

To consider the minutes of the meetings (previously circulated) and if in order to sign as a true record.

**4. Matters Arising from the Minutes**

4.1 Minute 3225/4.3 Long Term Investments Working Group. Further details will be forwarded to members prior to the meeting.

4.2 Minute 3225/4.5 Cyber Crime. Amendments to be made to the agreed draft. Action: Cllr Dengate and Clerk.

4.3 Minute 3225/4.7 Upgrade to Fire Alarm and external installation of defibrillator box. The work has been completed. Confirmation is awaited from the insurance company that the current all risks cover is sufficient for external siting of the actual defibrillator. Once confirmation is received the unit will be relocated and logged with SECAMB

4.4 Any other matters arising from the minutes, but not on the agenda.

### **Adjournment to enable members of the public to address the meeting.**

**5. Financial report.**

5.1 Reconciliation of accounts report (page 3).

5.2 Income/Expenditure report as at 31.03.19. See report (pages 12-16 blue).

5.3 Income/Expenditure report as at 17.05.19. See report (pages 17-20 pink).

5.4 Petty cash reconciliation. To receive confirmation that this was undertaken prior to the meeting.

5.5 Investments Report. See report (page 4).

5.6 Cllr Hungerford's Internal Audit 21 May. Details to follow.

5.7 Beechen Hall Extension. A final report will be forwarded before the meeting.

5.8 Confirmation is given that a first instalment of the Public Works Loan was paid on 01.04.19.

**6. End of Year Annual Governance and Accountability Return (AGAR)**

To receive reports and the Annual Governance and Accountability Return (pages 21-29 yellow). To consider a recommendation to the parish council concerning adoption and signing of the return.

**7. Earmarked Reserves**

To consider the end of year adjustments. See report (pages 4-6).

**8. General Data Protection Regulation**

Report to be supplied prior to meeting.

**9. Changes to IT and website**

To consider the current and future needs of the parish council. See report (pages 6-7).

**10. Insurance and Assets**

To update members on the current situation regarding payment of insurance and changes in current insurance cover. See report (pages 7-8).

**11. Bank Mandates**

To update members on the current situation. See report (page 8).

**12. Contingency Fund and Budget adjustments**

Further details will be supplied to members prior to the meeting.

**13. Policies and Procedures: Reports and Reviews**

See report (page 9).

**14. Grants**

To consider a request for a grant from Bearsted Parish Council. See report (pages 9-10).

**15. Matters for Information**

To receive information. See report (page 11).

**16. Items for Next Agenda**

Councillors' reports and requests for items to be included on the agenda to be submitted no later than 1 July 2019.

**17. Date of Next Meeting**

Monday 15 July 2019 at Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m.

The Chairman to move that in view of the confidential nature (personnel issues) of the business about to be considered that the press and public be excluded from the meeting.

**18. Personnel matters**

18.1 TOIL, training, leave and sickness cover.

18.2 Appointment to Clerk position.

*Pauline Bowdery*

Pauline Bowdery  
Clerk to the Council.

Date: 20 May 2019

Issues to be returned to agenda as they develop: None.

**Note to all councillors:** you are welcome to attend and speak at meetings of committees of which you are not a member but only committee members may vote.

Legislation allows for meetings to be recorded by anyone attending. Persons intending to record or who have concerns about being recorded should please speak to the Clerk.

**Supporting agenda papers for the Meeting of the Finance & General Purposes  
Committee on Tuesday 28 May 2019**

**The Chairman will assume that these have been read prior to the meeting.**

Councillors wishing to suggest changes to any policy document or procedure in this agenda should notify the office, in writing, at least three working days in advance of the meeting. This will allow details to be circulated at the meeting (or in advance if particularly contentious).

**Item 5. Financial report.**

**Item 5.1. Reconciliation of accounts.** *Purpose of the report. To safeguard the parish council's funds and to ensure a robust method of maintaining the accounting system is in place. Periodic reconciliations are required, the Parish Council decides how many and when and the F&GPC undertakes these at each meeting.*

Clerk's note. To satisfy the audit regulations the parish council has to have policies and procedures in place to ensure it is managing risk and its financial affairs. The Council's risk assessment (put together by F&GPC) decided "*Statements for current accounts are reconciled by the office on a monthly basis and as received for Investment Bonds. The F&GPC signs off all bank reconciliations at its bi-monthly meetings*".

For the information supplied below to be verified the Chairman will see the original supporting documents, including the latest bank statements.

**Account closing balances.**

Date	<b>BANK ACCOUNTS (closing balances at last statement)</b>	
01.05.19	Coop General Account	£5,595.05
30.04.19	HSBC Beechen Hall (includes £50,00 of PC funds 'stored' in the HSBC account due to compensation limits)	£72,982.67
25.04.19	Unity Trust Bank (UTB)	£66,332.63
18.04.19	Barclays Bank	£84,085.33
08.05.19	Lloyds A (matures 08/08/2019)	£51,437.33
29.04.19	Lloyds B (matures 29/07/2019)	£25,245.71
31.03.19	Nationwide Beechen Hall (95 day saver account which rolls over)	£11,281.57
31.03.19	Nationwide Parish Council (now 95 day saver account which rolls over)	£20,415.16
	<b>Total</b>	<b>£337,375.45</b>

#### 5.4 Investments.

*Purpose of the report.* To safeguard the parish council's funds and to ensure a robust accounting procedure all investment transactions require prior approval by the F&GPC.

*Clerk's note.* The following figures do not match the figures given at item 5.3 which are based on end of month bank reconciliations. The figures below are based on the last balance on a statement which may not be the end of the month.

#### Decision required on reinvestment of Lloyds B and Lloyds A

Date	<b>BANK ACCOUNTS chronological forecast of estimated likely available funds</b>		
<b>End of April</b>	Coop General Account	£5,595.05	
	HSBC Beechen Hall (includes £50,00 of PC funds 'stored' in the HSBC account due to compensation limits)	£72,982.67	
<b>MAY</b>			
	Unity Trust Bank (UTB)	£66,332.63	+£5,050 1st instalment Parish Services Scheme. Due sometime in May or June
	Barclays Bank	£84,085.33	
<b>JULY</b>			
29	Lloyds B (matures 29/07/2019)	£25,245.71	Reinvest for 3 months?
<b>AUGUST</b>			
08	Lloyds A (matures 08/08/2019)	£51,437.33	Reinvest for 3 months?
<b>95 day notice funds</b>			
31.03.19	Nationwide Beechen Hall	£11,281.57	
31.03.19	Nationwide Parish Council	£20,415.16	

#### Item 7 Earmarked Reserves

Clerk's notes. Adjustments have been made to reflect adjustments required.

**BPC Reserves Review F&GPC**  
**31.03.2019**

<b>General Reserves.</b>			
Reflect the money the council has at its disposal for ordinary operating costs. An auditor will usually look for these to be sufficient to cover between 3 and 12 months of expenditure at the year end.			
	2018/2019	2019/2020	<i>Clerks/RFO comments</i>
Total Cash Reserve for the purposes of running the parish approx.	60,000.00	80,000	Approx 50% of essential running costs for 6 months. Such expenditure is shown in the budget document as a white font on a black background in the code column. The precept has been received.
Finance Committee Contingency Fund	30,000.00	10,000	Included in the 2019/20 budget

<b>Earmarked Reserves</b>			
These are amounts set aside to meet future projects, commitments or abnormal expenditure. They are controlled by the council and are created, reassigned or spent by a minuted resolution of the full Council/F&GPC/Estates Committee.			
Land or Property Purchases	0	0	Withdrawn to pay for Beechen Hall Work.
Parish poll/election/referendum	0	0	A referendum will not take place in 2019/2020 year
Long Term Liability Fund. Long term liabilities are identified as the Closed Churchyard at St Mary and All Saints, Boxley War Memorial and Beechen Hall	54972	55,000	Reserve to be controlled by F&GP Committee, although most of the structures are managed by the Estates Committee. Liability is caused by issues not covered by insurance e.g. replacement roof due to wear and tear at Beechen Hall.
Walderslade Woodlands Group Working Fund	7993	7,993	The Finance Committee has allowed the WWG to build up its reserves by earmarking any unspent grant.

**Statutory Reserves**

These are amounts used for Capital Financing (BPC has none) and Pension Liabilities (BPC has these).

Historic Gratuities Scheme for staff	5709	5,709	Ring fenced.
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### Restricted Reserves

Amounts of money held by the council which are restricted in their use. The three most common ones are Capital Receipts, Section 106 receipts and unspent grants or loans which were given for a specific purpose\*\*.

Outstanding Creditors (long term)	32260		As 7 years have passed since the majority of this liability was incurred the funds held back have been reduced
Dove Hill Allotments key deposits	600	600	Refundable deposits for keys
PWL		7,186	BH will undertake the annual repayments however the PC will underwrite any payments not fulfilled for that year, hence one annual repayment of the PWL has been included in Restricted Reserves.
Parish.net		1,650	

<b>Total</b>	191,534	160,952	2018/2019 Draft Balance Sheet total assets £266,622
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Section 106/Community Infrastructure Levy Receipts. None at 31 March 2018

Given to a local council to support a new development in their area. The money can only be used for the specified purposes. These funds often have a deadline for the work to be carried out and the legal agreement may specify that the funds must be returned if this work is not undertaken.

Unspent Loans/Grants for specific purposes. None

Again these are generally for a specific purpose and should not be used for other expenditure.

### Item 9 Changes to IT and website. Purpose of report Information and decisions.

Clerk's report. Unfortunately approaches to the current website provider have failed to result in any response. A review by Cllrs Ivor Davies, Paul Dengate, the Clerk and the Assistant Clerk highlighted the need for the Parish Council to now work towards setting up a new website and then taking back control of the parish council's domain name. Without control of the current domain name the parish council would be forced to 'rebrand' itself which is it does not wish to do.

The parish office is liaising with the current IT providers (NorthStar) concerning a new site but before this can be progressed further the parish council has to identify the facilities that it wants available on the site. The parish office is currently drawing together a requirements list for councillors to consider.

Outstanding work.

- Data Storage. Currently local storage, the M-Drive, is used with an offsite backup being undertaken by NorthStarIT. This M-drive needs replacing not only due to age but because it cannot be encrypted. Consideration is being given to using the Cloud for parish council work. This would be more expensive as space would have to be rented however it would allow future flexibility in the way the office and parish councillors could work.
- Dedicated parish councillor e-mail addresses. Need to sort out website first.
- Acorn Room wi-fi. Extender needed to remedy wi-fi connection issues, probably related to the insulation.

**Item 10 Insurance and Assets.** *Purpose of report Information*

**Insurance**

The parish council has two insurance policies (called "Village Hall" and "Parish Council"), both are renewable on 1 Jun, with 21 days from that date to pay the premium. The Parish Council's agent is Community Action Suffolk (CAS Ltd) and the parish council signed up to a Long Term Undertaking (to reduce costs) which expires on 31 May 2019. Clerk's note. The Village Hall insurance covered parish council equipment that is in the parish office or stored on site.

**"Village Hall" insured with Zurich. Recommendation is to renew.** The insurance cover has been reviewed and a revised premium requested. Where there is no automatic index linked increase, hall and office contents spreadsheets, based on the council's asset and inventory lists, have been set up to quickly formulate an increase.

The Clerk took the decision to remove the Speedwatch equipment from the insurance cover as it has not been used for over 9 years and prior to this period was rarely used. It is considered that the equipment is now not reliable and its software is out of date. If members disagree with this decision then it can be added back into the cover.

Walderslade Woodlands group undertook a through inventory of the equipment and infrastructure in the woods and it was agreed that various structures, old noticeboards etc. be removed from the insurance cover as they all need replacing due to poor condition (most are wooden and 18-19 years old).

**Parish Council.** CAS Ltd has notified the parish council that there are the following changes to its insurer and policy. CAS are behind in issuing the premium notifications, the Parish Protect policy will be available throughout the country and a lot of interest from new clients is being generated. CAS confirmed that existing clients will remain covered after 1 June.

*"We have developed a brand new unique policy – **Parish Protect** - to meet the changing needs of the modern Parish Council.*

*We are delighted that the new policy will be underwritten by Royal and Sun Alliance Insurance Group, one of the largest insurers in the UK.*

**How does this affect my insurance arrangement?**

*You will continue to deal with the same experienced professional team, our contact details remain unchanged.*

*Your policy/cover will not change until your policy is due for renewal.*

*Your renewal will be produced on the new **Parish Protect** policy. We will send your renewal documents approximately 4 weeks before your renewal date, along with details*

of changes/improvements to your cover. As always we will be more than happy to answer any questions you may have or deal with any amendments you may want to make.

### **About Parish Protect**

Parish Protect is exclusively from Business Services at CAS Ltd and has some outstanding benefits:

- **Core Policy**  
*You will still benefit from a core set of covers designed to meet the needs of Parish Councils – Public Liability, Employers Liability, Fidelity Guarantee, Libel and Slander, Official Indemnity, Hirers Liability, Business Interruption, Money, Commercial Legal Expenses.*
- **Banded Sums Insured for Assets**  
*A unique benefit will be banded sums insured for assets – avoiding the need for minor alterations.*
- **Admin Fees and Long Term Undertakings**  
*We will continue to charge **NO** admin fees for alterations or copy documentation and discounted Long Term Undertakings will still be available.*
- **Express Claims Service**  
*Most property claims under £2,500 will be settled within 24 hours*
- **Crisis Management**  
*Councils will benefit from crisis management for incidents including support on public relations & media reports*
- **Cyber and Crime**  
*A stand alone cyber and crime policy will now be available.*

*At renewal if you wish to continue to insure with Zurich we will be happy to arrange for a member of Zurich's Town and Parish Council team to contact you".*

**Clerk's note.** Members asked that the issue of insurance against Cyber and Crime be bought back to the agenda if insurance becomes available, see above.

### **Assets**

The Clerk confirms that the Parish Council's assets list has been reviewed and, once the Parish Council's insurance information has been received, an updated version will be displayed on the website. The asset list will be available for members to view at the meeting if they wish.

## **Item 11 Bank Mandates**

Whenever there is a change requested to signatures or procedures most banks require a full bank mandate, with all councillors signing, to be submitted. Currently Unity Trust Bank is the only one that accepted changes via an electronic method. Due to the Clerk's retirement changes will be required after she leaves and it was considered sensible to do all the remaining bank mandates then, incorporating the new Clerk's details at the same time. The administrative work of gathering councillors' signatures will continue but the submission will not happen until July.

Due to changes requested by the Estates Committee, to facilitate paying in of cheques at the Post Office, a visit will also be required to a HSBC branch at which the new Clerk will need to be present.



## **Item 13 Policies and Procedures: Reports and Reviews**

- 13.1 Health and Safety Policy Review. Due to pressure of work at the office this has been deferred until the next meeting.
- 13.2 Financial Regulations (committee review). It is hoped to forward the revised layout to members before the meeting.

**13.3** Direct Debits, Standing Orders and Bacs Transfers. The Clerk considers that the current policy (below), is no longer fit for purpose. Changes to the way the parish council banks make it obsolete with much of the safeguards needed e.g. two authorising 'signatures' contained in other policies and risk assessments. Any future changes to the way the council operates, and the Estates Committee is actively considering whether to accept card payments/reimbursements will need different policy.

### **Direct Debits, Standing Orders and Bacs Transfers.**

Direct Debits and Standing Orders are set up for MBC rates (hall and office), utility companies, Downs Mail, Councillor Allowances etc. The setting up of any such electronic transfers is approved by the Council with 2 signatories on any letter/agreement. This conforms to the relevant legislation and every transaction is reported (on the cheque list) to the Council and is approved by either the Council or the 2 cheques signatories.

Bacs Transfers are only ever used for receipt payments from hall hirers. These are confirmed by the hirer once they have been paid and checked by the Assistant Clerk by logging onto the Beechen Hall bank account. Once it is in the account it is entered onto Scribe – the financial system the Parish Council uses. Internet banking on this account does not allow payments out of the account through this method.

### **13.4** Petty cash

Clerk's comment. The following policy is reviewed under housekeeping however it is being brought to member's attention as alternative arrangements may have to be made should the incoming Clerk not wish to participate in this voluntary arrangement.

#### **Petty cash**

Standing Orders authorises the Clerk to run a petty cash imprest system of £150. The Parish Council has no cheque cashing facility at its bank. Therefore a cheque (for the amount paid out by the imprest account) is paid to the Clerk who having banked the cheque then withdraws the amount in cash and places it in petty cash. Regular reconciliation of the petty cash account takes place.

## **Item 14 Grants : Decision**

To consider a donation request from Bearsted Parish Council. A request for an end of year account for last year's play scheme has been requested.

### **Boxley Parish Council Grant Application Form.**

Please complete this form and attach any other relevant information and send Boxley Parish Council, Beechen Hall, Wildfell Close, Chatham, Kent ME5 9RU. Tel 01634 861237 e-mail [clerk@boxleyparishcouncil.org.uk](mailto:clerk@boxleyparishcouncil.org.uk).

Application from

Title/organisation	Bearsted Parish Council
Contact details	Madginford Hall Egremont Road Bearsted Maidstone Kent ME15 8LH
Telephone/email	admin@bearstedparishcouncil.gov.uk

Please state or attach an explanation on the amount of grant requested, why you are applying for a grant and the potential benefits for the residents of the parish. If possible include the number or percentage of members that belong to the organisation and live within Boxley Parish.

Bearsted Parish Council who for many years now have provided a non-profit making Summer Play Scheme for primary school aged children who attend from the local areas including Bearsted, Boxley, Downswood and Thurnham this year. **Seven hundred and thirty-seven children** attended the Play Scheme with approximately **15 children from the Parish of Boxley.**

The Scheme will run for two weeks from Monday 29<sup>th</sup> July 2019 to Friday 9<sup>th</sup> August 2019. The Play Scheme gives a local, safe and reasonably prices option for families needing childcare over the summer holidays which is seen as a much needed resource for the local community, and now even more so due to the closure of a local child care provision. During the time spent at the Play Scheme, children are able to participate in activities, build on life and social skills and make new friends.

The Parish are currently in the initial stages of preparations for this year's scheme and every year where possible try to keep the cost for children to attend at a minimum. To be able to achieve this we are approaching neighbouring parishes, local community organisations and companies asking if they would kindly consider donating a sum of £250.00 to go towards the running costs of the much valued scheme.

If applicable, registered charity reference number.

Have you included a copy of the last year end accounts? NO

Are there any restrictions placed on who can use/access the services. YES Please supply details of any restrictions. The Summer Play Scheme is for school aged children up to the age of 11 years old.

This application will not be accepted unless the organisation's Equal Opportunities Policy is attached or the following (which is the Parish Council's equal opportunities statement) is signed as an acceptance of the principles.

"No service user, employee or job applicant will be discriminated against or receive less favourable treatment on grounds of gender, race, colour, ethnic or national origin, disability,

**Item 15 Matters for Information: Information**

12.1 The new March 2019 Governance and Accountability for Smaller Authorities in England 2019 and the Summary of Changes is available on the KALC website or from the office.

12.2 2019 Parish Services Scheme breakdown

<b>PROPOSED 2019/20 PARISH SERVICE SCHEME GRANT</b>					
Parish:	Boxley				
					£
Grounds maintenance (see calculation below)					8,825
War memorials					150
Notice Boards					-
Play Areas					-
Churchyards					215
Public Conveniences					-
Damping					1,911
Damping					-
Total proposed grant for 2019/20					11,101

**Item 5.2 Income/Expenditure Report as at 31 March 2019: Information**

*Purpose of the report – The Parish Council is required by the Accounts and Audit Regulations 2015 to monitor its Expenditure against Income and Budget. The Parish Council has to ensure itself that the Responsible Financial Officer, acting on behalf of the Parish Council, has put in place arrangements for effective financial management, and has maintained an adequate system of internal control and risk management. Members request the final I&E report of the previous financial year.*

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2019

Month No: 12

## Cost Centre Report

	Actual Current MB	Actual Year To Date	Current Annual Budget	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>100 Parish Office</u>							
4000 Salaries	3,539	42,699	43,647	948		948	97.8%
4005 PAYE	1,232	13,932	13,828	(104)		(104)	100.8%
4010 Pensions	202	2,290	1,643	(647)		(647)	139.4%
4020 Administration	48	708	640	(68)		(68)	110.6%
4021 Telecommunications & IT	115	1,387	1,673	286		286	82.9%
4025 Audit	413	463	612	150		150	75.6%
4026 Bank/Credit Card Charges	36	178	286	108		108	62.3%
4030 Books and Publications	0	109	30	(79)		(79)	362.6%
4035 Rates	0	624	637	13		13	98.0%
4040 Licences/Leases	102	1,599	1,632	33		33	98.0%
4045 Subscriptions	0	1,643	1,720	77		77	95.5%
4050 Training/Conferences	0	180	206	26		26	87.4%
4055 Travel-Staff	82	421	614	193		193	68.5%
Parish Office :- Indirect Expenditure	5,769	66,232	67,168	936	0	936	98.6%
Movement to/(from) Gen Reserve	(5,769)	(66,232)					
<u>110 General Parish Council</u>							
4100 Hire of Halls	80	320	392	72		72	81.6%
4105 Insurance	0	1,212	1,814	603		603	66.8%
4115 Publicity	830	7,907	8,573	666		666	92.2%
4120 Website Admin	990	990	1,000	10		10	99.0%
4130 Other	713	713	700	(13)		(13)	101.8%
General Parish Council :- Indirect Expenditure	2,612	11,141	12,479	1,338	0	1,338	89.3%
Movement to/(from) Gen Reserve	(2,612)	(11,141)					
<u>120 Councillor &amp; Subsistence Allow</u>							
4150 Chairman's Allowance Personal	9	105	131	26		26	80.3%
4155 Chairman's Allowance Civic	0	109	150	41		41	72.9%
4160 Councillor's Allowance/PAYE	306	3,667	4,168	501		501	88.0%
4165 Subsistence	0	19	100	81		81	18.8%
Councillor & Subsistence Allow :- Indirect Expenditure	314	3,901	4,549	648	0	648	85.7%
Movement to/(from) Gen Reserve	(314)	(3,901)					
<u>130 Finance</u>							
1076 Precept	0	107,437	107,437	0			100.0%
1077 PMLB Loan	0	89,969	0	(89,969)			0.0%
1090 Interest Received	238	1,450	909	(541)			159.5%
1100 Parish Service Scheme	0	13,876	13,876	0			100.0%

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2019

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Available	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
1130 Other	0	7,256	0	(7,256)			0.0%
Finance :- Income	238	219,987	122,222	(97,765)			180.0%
4205 Capital Schemes	8,997	174,171	180,000	5,829		5,829	96.8%
4210 Contingency Fund	1,283	12,821	29,800	16,879		16,879	43.4%
Finance :- Indirect Expenditure	10,280	187,092	209,800	22,708	0	22,708	89.2%
Movement to/(from) Gen Reserve	(10,042)	32,895					
<u>150 Grants</u>							
4270 Other Grants	200	675	1,500	825		825	45.0%
4275 Wilderslade Woods Group	347	2,660	5,333	2,673		2,673	49.9%
4280 Village Hall Grants	400	400	1,500	1,100		1,100	26.7%
4285 Winters Valley Park LNR	3,843	6,376	6,377	1		1	100.0%
4290 Friends of Boxley Warren	0	47	586	539		539	8.1%
Grants :- Indirect Expenditure	4,890	10,158	15,296	5,138	0	5,138	66.4%
Movement to/(from) Gen Reserve	(4,890)	(10,158)					
<u>220 Burial Ground</u>							
1200 Burials	0	1,289	1,250	(39)			103.1%
Burial Ground :- Income	0	1,289	1,250	(39)			103.1%
4045 Subscriptions	0	90	92	2		2	97.8%
4420 Admin Fee	250	264	250	(14)		(14)	105.6%
Burial Ground :- Indirect Expenditure	250	354	342	(12)	0	(12)	103.5%
Movement to/(from) Gen Reserve	(250)	935					
<u>230 Green Spaces</u>							
4210 Contingency Fund	0	0	1,000	1,000		1,000	0.0%
4400 Maintenance	32	407	2,000	1,593		1,593	20.4%
4450 Boxley Village Green	0	4,617	4,617	0		0	100.0%
4451 War Memorial	0	1,069	1,500	431		431	71.3%
4460 WDJ Orchard	315	683	1,015	332		332	67.3%
4465 Franklin Drive OS	195	5,454	6,256	802		802	87.2%
Green Spaces :- Indirect Expenditure	542	12,230	16,388	4,158	0	4,158	74.6%
Movement to/(from) Gen Reserve	(542)	(12,230)					
<u>240 Grounds Maintenance</u>							
4500 Grounds Maintenance Contract	0	6,129	8,364	2,235		2,235	73.3%
4505 Roundabout Maintenance	0	77	413	337		337	18.5%
Grounds Maintenance :- Indirect Expenditure	0	6,205	8,777	2,572	0	2,572	70.7%
Movement to/(from) Gen Reserve	0	(6,205)					

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2019

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Budget	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>250 Street Furniture</u>							
4550 Noticeboards	1,133	1,715	2,000	285		285	85.7%
Street Furniture :- Indirect Expenditure	1,133	1,715	2,000	285	0	285	85.7%
Movement to/(from) Gen Reserve	(1,133)	(1,715)					
<u>260 Beechen Hall</u>							
1230 Hire Fees Casual	1,766	14,881	12,570	(2,111)			116.8%
1231 PL Insurance Income	12	166	180	14			92.2%
1235 Hire Fees Regular	4,124	31,141	26,600	(4,541)			117.1%
1250 Wages - AEC	(40)	0	400	400			0.0%
Beechen Hall :- Income	5,862	45,989	39,750	(6,239)			115.7%
4001 Wages	2,101	18,024	18,500	476		476	97.4%
4005 PAYE	302	3,784	4,080	296		296	92.7%
4010 Pensions	28	313	644	331		331	48.5%
4020 Administration	58	234	206	(28)		(28)	113.4%
4021 Telecommunications & IT	1	334	332	(2)		(2)	100.7%
4025 Audit	413	463	612	150		150	75.6%
4035 Rates	0	1,466	1,555	99		99	93.6%
4040 Licences/Leases	28	675	1,072	397		397	63.0%
4105 Insurance	22	895	1,568	673		673	57.1%
4210 Contingency Fund	(400)	2,865	6,000	3,335		3,335	44.4%
4605 CCTV/Alarms Maintenance	630	1,571	1,752	181		181	89.7%
4610 Consumables	51	955	941	(14)		(14)	101.5%
4615 Electricity	216	2,207	2,638	431		431	83.7%
4620 Gas	177	1,431	1,418	(13)		(13)	100.9%
4625 Water	136	1,057	1,024	(33)		(33)	103.2%
4630 Electrical Safety	295	422	422	0		0	100.0%
4635 Fire Safety	0	39	100	61		61	39.0%
4640 Gas Maintenance	60	174	265	91		91	65.5%
4645 Ground Maintenance	0	678	528	(150)		(150)	128.4%
4650 Hall Maintenance	1,171	3,305	3,050	(255)		(255)	108.4%
4655 Hall Marketing	25	216	400	184		184	54.0%
4660 Refuse Collections	143	1,936	2,197	261		261	88.1%
4720 Car Park Lights	0	(0)	0	0		0	0.0%
Beechen Hall :- Indirect Expenditure	5,458	42,833	49,304	6,471	0	6,471	86.9%
Movement to/(from) Gen Reserve	404	3,155					

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2019

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bld	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>270 Beechen Hall projects</u>							
4705 Internal Decoration	0	738	1,000	262		262	73.8%
4710 External Decoration	0	797	1,000	203		203	79.7%
4717 Height Barrier	0	2,000	2,000	0		0	100.0%
Beechen Hall projects :- Indirect Expenditure	0	3,535	4,000	465	0	465	88.4%
Movement to/(from) Gen Reserve	0	(3,535)					
<u>280 Allotments</u>							
1280 Allotment Income	0	1,174	1,072	(102)			109.5%
Allotments :- Income	0	1,174	1,072	(102)			109.5%
4020 Administration	0	0	15	15		15	0.0%
4105 Insurance	0	351	364	13		13	96.3%
4400 Maintenance	297	1,435	2,940	1,505		1,505	48.8%
Allotments :- Indirect Expenditure	297	1,785	3,319	1,534	0	1,534	53.8%
Movement to/(from) Gen Reserve	(297)	(612)					
<u>300 Environment</u>							
4802 Highway Projects	0	0	40,000	40,000		40,000	0.0%
Environment :- Direct Expenditure	0	0	40,000	40,000	0	40,000	0.0%
4800 Street Maintenance	974	382	15,000	14,618		14,618	2.5%
Environment :- Indirect Expenditure	974	382	15,000	14,618	0	14,618	2.5%
Movement to/(from) Gen Reserve	(974)	(382)					
Grand Totals:- Income	6,100	268,439	164,294	(104,145)			163.4%
Expenditure	32,520	347,564	448,422	100,858	0	100,858	77.5%
Net Income over Expenditure	(26,420)	(79,125)	(284,128)	(205,003)			
Movement to/(from) Gen Reserve	(26,420)	(79,125)					



## Item 5.3 Income/Expenditure Report as at 17 May 2019: Information

17/05/2019

Boxley Parish Council

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Detailed Income & Expenditure by Budget Heading 17/05/2019

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Available	Variance Actual/Total	Committed Expenditure	Funds Available	% Spent
<u>100 Parish Office</u>							
4000 Salaries	2,829	2,829	43,861	41,032		41,032	6.4%
4005 PAYE	1,394	1,394	14,385	12,991		12,991	9.7%
4010 Pensions	209	209	3,912	3,703		3,703	5.3%
4020 Administration	89	89	950	861		861	9.4%
4021 Telecommunications & IT	164	164	10,000	9,836		9,836	1.6%
4025 Audit	(375)	(375)	612	987		987	(61.3%)
4026 Bank/Credit Card Charges	3	3	240	237		237	1.3%
4030 Books and Publications	0	0	30	30		30	0.0%
4035 Rates	63	63	700	637		637	9.0%
4040 Licences/Leases	239	239	420	181		181	57.0%
4045 Subscriptions	1,436	1,436	1,750	314		314	82.1%
4050 Training/Conferences	0	0	385	385		385	0.0%
4055 Travel-Staff	19	19	505	486		486	3.8%
Parish Office :- Indirect Expenditure	6,069	6,069	77,750	71,681	0	71,681	7.8%
Movement to/(from) Gen Reserve	(6,069)	(6,069)					
<u>110 General Parish Council</u>							
4100 Hire of Halls	35	35	470	435		435	7.4%
4105 Insurance	0	0	1,585	1,585		1,585	0.0%
4110 Parish Tour	0	0	400	400		400	0.0%
4115 Publicity	658	658	8,000	7,342		7,342	8.2%
4120 Website Admin	(990)	(990)	3,500	4,490		4,490	(29.3%)
General Parish Council :- Indirect Expenditure	(297)	(297)	13,955	14,252	0	14,252	(2.1%)
Movement to/(from) Gen Reserve	297	297					
<u>120 Councillor &amp; Subsistence Allow</u>							
4150 Chairman's Allowance Personal	9	9	133	124		124	6.7%
4155 Chairman's Allowance Civic	0	0	180	180		180	0.0%
4160 Councillor's Allowance/PAYE	306	306	3,679	3,374		3,374	8.3%
4165 Subsistence	0	0	180	180		180	0.0%
Councillor & Subsistence Allow :- Indirect Expenditure	314	314	4,172	3,858	0	3,858	7.5%
Movement to/(from) Gen Reserve	(314)	(314)					
<u>130 Finance</u>							
1076 Precept	113,335	113,335	113,335	0			100.0%
1090 Interest Received	57	57	770	713			7.3%
1100 Parish Service Scheme	0	0	13,876	13,876			0.0%
1130 Other	0	0	2,000	2,000			0.0%
Finance :- Income	113,392	113,392	129,981	16,589			87.2%

## Detailed Income &amp; Expenditure by Budget Heading 17/05/2019

Month No: 1

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Available	Variance Against Total	Committed Expenditure	Funds Available	% Spent
4205 Capital Schemes	(8,616)	(8,616)	5,829	14,445		14,445	(147.8%)
4206 PWLB Repayment	3,593	3,593	7,186	3,593		3,593	50.0%
4210 Contingency Fund	0	0	10,000	10,000		10,000	0.0%
Finance :- Indirect Expenditure	(5,023)	(5,023)	23,015	28,038	0	28,038	(21.8%)
Movement to/(from) Gen Reserve	118,415	118,415					
<u>150 Grants</u>							
4270 Other Grants	0	0	1,500	1,500		1,500	0.0%
4275 Wilderslade Woods Group	0	0	5,492	5,492		5,492	0.0%
4280 Village Hall Grants	0	0	5,492	5,492		5,492	0.0%
4285 Minters Valley Park LNR	(3,943)	(3,943)	6,593	10,536		10,536	(59.8%)
4295 Friends of Weaving Heath	0	0	250	250		250	0.0%
Grants :- Indirect Expenditure	(3,943)	(3,943)	19,327	23,270	0	23,270	(20.4%)
Movement to/(from) Gen Reserve	3,943	3,943					
<u>220 Burial Ground</u>							
1200 Burials	0	0	1,500	1,500			0.0%
Burial Ground :- Income	0	0	1,500	1,500			0.0%
4420 Admin Fee	0	0	250	250		250	0.0%
Burial Ground :- Indirect Expenditure	0	0	250	250	0	250	0.0%
Movement to/(from) Gen Reserve	0	0					
<u>230 Green Spaces</u>							
4210 Contingency Fund	0	0	1,000	1,000		1,000	0.0%
4400 Maintenance	34	34	1,000	966		966	3.4%
4450 Boxley Village Green	0	0	900	900		900	0.0%
4460 WDJ Orchard	0	0	1,000	1,000		1,000	0.0%
4465 Franklin Drive OS	0	0	5,640	5,640		5,640	0.0%
Green Spaces :- Indirect Expenditure	34	34	9,540	9,506	0	9,506	0.4%
Movement to/(from) Gen Reserve	(34)	(34)					
<u>240 Grounds Maintenance</u>							
4500 Grounds Maintenance Contract	0	0	10,141	10,141		10,141	0.0%
4510 Closed Churchyard Maintenance	0	0	4,677	4,677		4,677	0.0%
Grounds Maintenance :- Indirect Expenditure	0	0	14,818	14,818	0	14,818	0.0%
Movement to/(from) Gen Reserve	0	0					

	Actual Current Mth	Actual Year To Date	Current Available	Variance Actual Total	Committed Expenditure	Funds Available	% Spent
<u>250 Street Furniture</u>							
4550 Noticeboards	(1,133)	(1,133)	2,000	3,133		3,133	(56.7%)
Street Furniture :- Indirect Expenditure	(1,133)	(1,133)	2,000	3,133	0	3,133	(56.7%)
Movement to/(from) Gen Reserve	1,133	1,133					
<u>260 Beechen Hall</u>							
1230 Hire Fees Casual	558	558	18,500	17,942			3.0%
1231 PL Insurance Income	8	8	190	182			4.2%
1235 Hire Fees Regular	1,788	1,788	33,000	31,212			5.4%
1250 Wages - AEC	0	0	500	500			0.0%
Beechen Hall :- Income	2,353	2,353	52,190	49,837			4.5%
4001 Wages	2,857	2,857	19,716	16,859		16,859	14.5%
4005 PAYE	0	0	4,228	4,228		4,228	0.0%
4010 Pensions	32	32	494	462		462	6.5%
4020 Administration	6	6	213	207		207	2.6%
4021 Telecommunications & IT	77	77	990	913		913	7.8%
4025 Audit	(375)	(375)	612	987		987	(61.3%)
4035 Rates	147	147	1,700	1,553		1,553	8.7%
4040 Licences/Leases	171	171	927	756		756	18.5%
4105 Insurance	0	0	1,210	1,210		1,210	0.0%
4210 Contingency Fund	60	60	1,000	940		940	6.0%
4605 CCTV/Alarms Maintenance	(630)	(630)	2,000	2,630		2,630	(31.5%)
4610 Consumables	92	92	1,075	983		983	8.6%
4615 Electricity	148	148	2,350	2,202		2,202	6.3%
4620 Gas	176	176	1,460	1,284		1,284	12.1%
4625 Water	0	0	1,100	1,100		1,100	0.0%
4630 Electrical Safety	(295)	(295)	435	730		730	(67.7%)
4635 Fire Safety	0	0	98	98		98	0.0%
4640 Gas Maintenance	(60)	(60)	273	333		333	(22.0%)
4645 Ground Maintenance	0	0	1,544	1,544		1,544	0.0%
4650 Hall Maintenance	(849)	(849)	2,500	3,349		3,349	(34.0%)
4655 Hall Marketing	0	0	150	150		150	0.0%
4660 Refuse Collections	292	292	2,400	2,108		2,108	12.2%
Beechen Hall :- Indirect Expenditure	1,851	1,851	46,475	44,624	0	44,624	4.0%
Movement to/(from) Gen Reserve	502	502					
<u>270 Beechen Hall projects</u>							
4550 Noticeboards	0	0	500	500		500	0.0%
4705 Internal Decoration	0	0	250	250		250	0.0%

## Detailed Income &amp; Expenditure by Budget Heading 17/05/2019

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Available	Variance Actual Total	Committed Expenditure	Funds Available	% Spent
4719 PA System/Hearing Loop Hall	0	0	3,000	3,000		3,000	0.0%
Beechen Hall projects :- Indirect Expenditure	0	0	3,750	3,750	0	3,750	0.0%
Movement to/(from) Gen Reserve	0	0					
<u>280 Allotments</u>							
1280 Allotment Income	0	0	1,188	1,188			0.0%
Allotments :- Income	0	0	1,188	1,188			0.0%
4020 Administration	0	0	70	70		70	0.0%
4105 Insurance	0	0	400	400		400	0.0%
4400 Maintenance	1,341	1,341	4,500	3,159		3,159	29.8%
Allotments :- Indirect Expenditure	1,341	1,341	4,970	3,629	0	3,629	27.0%
Movement to/(from) Gen Reserve	(1,341)	(1,341)					
<u>300 Environment</u>							
4802 Highway Projects	0	0	40,000	40,000		40,000	0.0%
Environment :- Direct Expenditure	0	0	40,000	40,000	0	40,000	0.0%
4800 Street Maintenance	(1,125)	(1,125)	15,000	16,125		16,125	(7.5%)
Environment :- Indirect Expenditure	(1,125)	(1,125)	15,000	16,125	0	16,125	(7.5%)
Movement to/(from) Gen Reserve	1,125	1,125					
<hr/>							
Grand Totals:- Income	115,745	115,745	184,859	69,114			62.6%
Expenditure	(1,912)	(1,912)	275,022	276,934	0	276,934	(0.7%)
Net Income over Expenditure	117,657	117,657	(90,163)	(207,820)			
Movement to/(from) Gen Reserve	117,657	117,657					

**Item 6. End Of Year Annual Governance and Accountability Return (AGAR).** Purpose of item - decision

Clerk/RFO's note. The presentation of the financial information meets the requirements of the AGAR statement but it is not a format that members might normally expect of an end of year report. In view of this a Balance Sheet and Income/Expenditure report is included for member's information.

The F&GPC has to make a recommendation to the parish council that AGAR can be signed. At this meeting members will be asked whether Section 1 of the AGAR can be completed with questions 1 to 8 as YES and question 9 as N/A.

17.05.2019

## Boxley Parish Council

11:40

## Balance Sheet as at 31 March 2019

31st March 2018			31st March 2019
	Current Assets		
150	Debtors	915	
1,759	VAT Control Account	5,952	
0	Prepayments	1,750	
25,268	HSBC General Account	34,764	
34,635	Unity Trust Account	53,317	
20,652	Co-Op General Account	51,103	
76,197	Santander Investment Bond	0	
41,439	Barclays Bank Account	34,085	
50,646	Lloyds 3 mth	51,325	
25,028	Lloyds 12 Mnths	25,189	
56,209	Nationwide Beechen Hall	11,282	
20,250	Nationwide Parish Council	20,415	
150	Petty cash control account	150	
<u>352,383</u>		<u>290,247</u>	
<b>352,383</b>	<b>Total Assets</b>		<b>290,247</b>
	Current Liabilities		
238	Unity Corporate Multipaycard	0	
2,915	Creditors	18,574	
475	Accruals	4,351	
2,209	Receipts In Advance	0	
174	Unpaid Wages, PAYE&NI Due, Sup	0	
0	Damage Deposits	100	
510	Holding Deposits	0	
0	Allotment Deposits	600	
<u>6,521</u>		<u>23,625</u>	
<b>345,862</b>	<b>Total Assets Less Current Liabilities</b>		<b>266,622</b>
	Represented By		
84,710	General Reserves	75,088	
261,152	Earmarked Reserves	191,534	
<u>345,862</u>		<u>266,622</u>	

<b>Boxley Parish Council</b>		
<b>Income and Expenditure Account for Year Ended 31st March 2019</b>		
31st March 2018		31st March 2019
	Operating Income	
122,086	Finance	219,987
675	Burial Ground	1,289
47,042	Beechen Hall	46,989
992	Allotments	1,174
<u>170,795</u>	Total Income	<u>268,439</u>
	Running Costs	
64,849	Parish Office	66,232
10,746	General Parish Council	11,256
4,498	Councillor & Subsistence Allow	3,901
3,636	Finance	187,092
15,662	Grants	10,158
340	Burial Ground	354
1,535	Green Spaces	12,230
5,639	Grounds Maintenance	6,205
0	Street Furniture	1,715
35,654	Beechen Hall	42,833
15,856	Beechen Hall projects	3,535
2,020	Allotments	1,785
2,504	Environment	382
<u>162,937</u>	Total Expenditure	<u>347,679</u>
	General Fund Analysis	
69,220	Opening Balance	84,710
170,795	Plus : Income for Year	268,439
<u>240,015</u>		<u>353,149</u>
162,937	Less : Expenditure for Year	347,679
<u>77,078</u>		<u>5,470</u>
0	Transfers TO / FROM Reserves	(3,596)
<u>77,078</u>	Closing Balance	<u>9,065</u>

### **Internal Audit Report 2018 – 19**

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2018-19 and have been able to complete the Annual Internal Audit Report for the 2018-19 Annual Governance and Accountability Return (AGAR).

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of a good standard and the Parish Council's approach to the management of risks to be sound. As a result of my audit and my discussions with your officers I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report for 2018-19.

I would like to take this opportunity to thank your officers for the assistance given to me in the conduct of the audit that took place on 8 May 2019.

**PREVIOUS AUDITS:**

**Internal auditor:**

This visit was largely concerned with the accounts. I will follow up the matters raised in my interim report about staff contracts at my next visit.

**FINDINGS THIS VISIT:**

During the visit I carried out sufficient work to enable me to complete the Annual Internal Audit Report which included reading the minutes, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook. I also reviewed the asset register.

I found the financial records to be accurate and up to date. There were no unexplained entries in the bank reconciliations.

The Clerk explained three minor errors with the accounts as taken from the accounting system. The figures on the AGAR show the corrected position.

I have nothing further to report

**Lionel Robbins**  
**Independent Internal Auditor**  
**19 May 2019**



## Annual Governance and Accountability Return 2018/19 Part 3

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### 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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2019</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Annual Internal Audit Report 2018/19

BOXLEY 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.	YES		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		
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.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
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.	YES		
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> )			NOT APPLICABLE
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 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

28/11/18

26/02/19

08/05/19

ENTER LIONEL ROBBINS AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED



Date

08/05/19

\*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:

BOXLEY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

	Agreed		*Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

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

00/00/00

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

www.boxleyparishcouncil.org.uk ADDRESS


## Section 2 – Accounting Statements 2018/19 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	338,004	345,862	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	107,437	107,437	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	63,358	161,002	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	80,018	81,463	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	82,919	266,216	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	345,862	266,622	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	359,236	281,630	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	457,065	465,144	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	59,969	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.
		<input checked="" type="checkbox"/>	

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 REQUIRED

Date 08/05/19 DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED