

Smaller authority name: **Waldringfield 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 May 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) The Clerk & RFO, Waldringfield Parish Council 5 St George's Terrace, Church Road Felixstowe, Suffolk IP11 9ND Email: pc.waldringfield@googlemail.com Telephone: 01394 271551</p> <p>commencing on (c) Monday 17 June 2019</p> <p>and ending on (d) Friday 26 July 2019</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) Rebecca Todd, Parish Clerk & RFO</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>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2019 for 2018/19 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

WALDRINGFIELD 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> <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>

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

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

14/05/2019

and recorded as minute reference:

1739.10

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

Chairman

Clerk

[Signature]
[Signature]

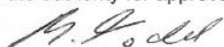
Section 2 – Accounting Statements 2018/19 for

WALDRINGFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	13,019	14,267	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	12,752	13,212	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,795	4,482	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	5,453	5,595	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	10,847	14,339	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	14,267	12,027	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	14,267	12,027	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	41,375	48,136	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

14 05 2019

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

14/05/2019

as recorded in minute reference:

1739.10

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



Annual Internal Audit Report 2018/19

WALDRINGFIELD 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.			No/Not covered
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

14/05/2019

Name of person who carried out the internal audit

H. Heavis (on behalf of Heavis & Lodge)

Signature of person who carried out the internal audit



Date

14/05/2019

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

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

Certificate of Exemption – AGAR 2018/19 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2019, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

WALDRINGFIELD PARISH COUNCIL

certifies that during the financial year 2018/19, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2018/19: £17,694

Annual gross expenditure for the authority 2018/19: £19,934

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer



Date

14/05/2019

Signed by Chairman



Date

14/05/2019

Email

pc.waldringfield@googlemail.com

Telephone number

01394 271551

*Published web address

www.waldringfield.onesuffolk.net/parish-council/

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor.

SUPPORTING DOCUMENTS

Section 2	2017/18 £	2018/19 £	Variance £	Variance %	Explanation of Variance
Box 6 <i>All other payments</i>	£10,847	£14,339	£3,492	32.19%	£3,095 more than budgeted for repairs & maintenance (playing field & bench replacements), £240 for speed indicator device pole
Box 8 <i>Value of cash & short term investments</i>	£14,267	£12,027	-£2,240	18.62%	Largely due to the above payments
Box 9 <i>Total fixed assets</i>	£41,375	£48,136	£6,761	16.34%	Purchase of speed indicator device (payment in next financial year) & pole, new benches, new gate in playing field, new signs

Waldringfield Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

Code	Title	Receipts			Payments			Net Position	
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/-	Under/over spend
1	Salaries				4,365.00	4,827.04	-462		-462
2	PAYE/NI				1,090.00	768.00	322		322
3	Stationery/Mileage/Etc.				500.00	350.14	150		150
4	Post and telephone				70.00	66.15	4		4
5	Newsletter re 1972 LGA s142				400.00	343.35	57		57
6	Village Hall hire				250.00	250.00			
7	Insurance				365.00	430.79	-66		-66
8	Membership Subs re LGA s111				440.00	321.13	119		119
9	Audit				128.00	128.00			
10	Chairman's Expenses				50.00	39.99	10		10
11	Training		22.00	22	200.00	125.00	75		97
12	Election Costs								
13	Handyman's Wages								
14	Grass cutting (field)				780.00	720.00	60		60
15	Mole catching (field)				200.00		200		200
16	Repairs/Maintenance		2,135.50	2,136	3,900.00	6,994.68	-3,095		-959
17	Footpath Maintenance				400.00	240.00	160		160
18	Locality Grant Spend				750.00		750		750
19	SCC Quality of Life								
20	SCDC Community Enabling Fund								
21	General Grants				1,750.00	184.00	1,566		1,566
22	Church Field				400.00	400.00			
23	Village Hall LGA				500.00	500.00			
24	All Saints Church				750.00	750.00			
25	WildlifeGroup				100.00	100.00			
26	Miscellaneous					221.50	-222		-222
28	Precept	13,212.00	13,212.00						
29	Council Tax Support Grant								
30	SCC Locality Grant	750.00	750.00						
31	SCC Footpaths Grant	175.30	175.30						
32	Recycling								
33	Equipment Hire								
34	SCC Q of Life Budget								
35	SCDC Community Enabling Fund								
36	Bank Interest	90.00	83.19	-7					-7
37	Grants and Donations		30.00	30					30
38	Advertising income	400.00	484.80	85					85
39	VAT Refund								
40	Website/Scribe Fees				350.00	485.98	-136		-136
41	AONB Grant Payments								
42	Professional Services				500.00	510.00	-10		-10
43	Salary/Expenses Adjustment								
NET TOTAL		14,627.30	16,892.79	2,265	18,238.00	18,755.75	-518		1,748
V.A.T.			800.95			1,177.86			
GROSS TOTAL			17,693.74			19,933.61			

Waldringfield Parish Council

PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
1	Professional Services	10/04/2018		Bardays Community A	101081	Planning Advice	Richard Buxton	S	400.00	80.00	480.00
9	Grass cutting (field)	09/05/2018		Bardays Community A	101087	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
10	Repairs/Maintenance	09/05/2018		Bardays Community A	101088	Tree Surgery	Proasis	X	390.00	0.00	390.00
12	Membership Subs re LGA s11	09/05/2018		Bardays Community A	101089	Annual Subscription	SALC	X	250.13	0.00	250.13
15	Repairs/Maintenance	08/06/2018		Bardays Community A	101092	Tree Surgery	Proasis	X	1,417.50	0.00	1,417.50
17	Grass cutting (field)	08/06/2018		Bardays Community A	101094	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
19	Village Hall LGA	08/06/2018		Bardays Community A	101096	Grant s137/72 or s19 MAP76	Waldringfield Village Hall Tru	X	500.00	0.00	500.00
20	All Saints Church	08/06/2018		Bardays Community A	101097	Grant s137/72 or s19 MAP76	Waldringfield PCC	X	750.00	0.00	750.00
21	WildlifeGroup	08/06/2018		Bardays Community A	101098	Grant s137/72 or s19 MAP76	Waldringfield Wildlife Group	X	100.00	0.00	100.00
22	Church Field	08/06/2018		Bardays Community A	101099	Grant s137/72 or s19 MAP76	Waldringfield Church Field Tr	X	400.00	0.00	400.00
26	Stationery/Mileage/Etc.	09/07/2018		Bardays Community A	101101	Printing supplies	Mr D Lines	S	204.30	40.86	245.16
28	Grass cutting (field)	09/07/2018		Bardays Community A	101102	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
31	Repairs/Maintenance	05/08/2018		Bardays Community A	101105	Tree Surgery	Proasis	X	475.00	0.00	475.00
32	Repairs/Maintenance	05/08/2018		Bardays Community A	101106	Bench replacements	Realise Futures	S	1,562.72	312.54	1,875.26
33	Grass cutting (field)	05/08/2018		Bardays Community A	101107	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
34	Repairs/Maintenance	13/08/2018		Bardays Community A	101108	AED Battery	Mr D Lines	S	183.50	36.70	220.20
47	Grass cutting (field)	06/10/2018		Bardays Community A	101118	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
48	Footpath Maintenance	06/10/2018		Bardays Community A	101119	Footpath cutting	Impact Landscaping	S	240.00	48.00	288.00
49	Repairs/Maintenance	08/10/2018		Bardays Community A	101120	Fort and slide repair/ Beach be	Proasis	X	1,120.00	0.00	1,120.00
55	Insurance	07/11/2018		Bardays Community A	101124	Insurance	Came and Company	E	430.79	0.00	430.79
60	Repairs/Maintenance	09/12/2018		Bardays Community A	101131	Replacement pedestrian gate	Waveney Norse Ltd (re SCS	S	1,609.50	321.90	1,931.40
61	Professional Services	09/12/2018		Bardays Community A	101132	Recruitment costs	SLCC	S	110.00	22.00	132.00
63	General Grants	09/12/2018	1721/10	Bardays Community A	100128	Grant s137/72 or s19 MAP76	Mr And Mrs Barclay	X	100.00	0.00	100.00
69	Website/Scribe Fees	08/02/2019	1724.11	Bardays Community A	101136	Laptop	J Elliot	X	100.00	0.00	100.00
70	Training	08/02/2019		Bardays Community A	101137	Training	SALC	S	103.00	20.60	123.60
71	Audit	08/02/2019		Bardays Community A	101138	Audit Fee	Heels and Lodge	X	128.00	0.00	128.00
75	Miscellaneous	21/02/2019	1730.6 (approve	Bardays Community A	101141	S I D Pole	Suffolk C C	S	200.00	40.00	240.00
82	Village Hall hire	09/03/2019		Bardays Community A	101145	Village Hall Hire	Waldringfield Village Hall Tru	X	250.00	0.00	250.00
83	Website/Scribe Fees	10/03/2019		Bardays Community A	101146	Accounting Software License	Scribe 2000 Ltd	S	257.00	51.40	308.40
Total									11,881.44	1,094.00	12,975.44

Payments over £100, excluding salary payments

Waldringfield Parish Council

	Bank Reconciliation at 31/03/2019		
	Cash in Hand 01/04/2018		
			14,266.85
	ADD		
	Receipts 01/04/2018 - 31/03/2019		17,693.74
A	SUBTRACT		31,960.59
	Payments 01/04/2018 - 31/03/2019		19,933.61
	Cash in Hand 31/03/2019		12,026.98
	(per Cash Book)		
	Cash in hand per Bank Statements		
	Cash	01/04/2017	0.00
	Barclays Community Account	31/03/2019	4,665.70
	Ipswich Building Society	31/03/2019	7,799.20
B			12,464.90
	Less unrepresented cheques As attached		437.92
			12,026.98
	Plus unrepresented receipts As attached		0.00
	Adjusted Bank Balance		12,026.98
	A = B Checks out OK		

Waldringfield Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Playing Field		1.00					
Tennis Court		1.00					
Village Sign		1,540.00					
Noticeboards		750.00					
Seats on beach x 9		4,122.00					
Seat on Cliff Road		300.00					
Seat by bus stop		250.00					
Picnic Seat and Bench		1,100.00					
Playing Field Fencing		3,600.00					
Safety surfaces		4,200.00					
Gates in play area		2,809.00					
Swing with cradle seats		2,000.00					
Swing with flat seats		2,000.00					
See-saw		1,800.00					
Fort, slide & sandpit		3,560.00					
Parallel bars		700.00					
Stepping snake		1,200.00					
Log train		1,000.00					
Goal posts and sockets		1,860.00					
Tennis court fencing		4,600.00					
Tennis court nets and posts		550.00					
Grit bins x 7		750.00					
Projector		350.00					
Laptops x 2		550.00					
Defibrillator and cabinet		2,100.00					
Recycling compound		1,200.00					
AONB Noticeboard		220.00					
Bike rack		325.00					

1 of 2

Waldringfield Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Speed gun and kit, warning signs		1,208.00					
Beach signs x 2		78.00					
Playing field bollards		87.00					
Speed indicator device & bits		3,125.00					
Mill Road SID pole		200.00					
		48,136.00					
Grand Total:		48,136.00					

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Waldringfield Parish Council – 2018/19

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £17,694 Expenditure: £19,934 Reserves: £12,027

AGAR Completion:

Section One: No

Section Two: Yes – draft figures

Annual Internal Audit Report 2018/19: Yes

Certificate of Exemption: Yes

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. LGAs137 expenditure should be identified in the minutes, separately within the cash book and the accounts. The cashbook currently shows LGSs137 or s19 MA. VAT payments are tracked and identified within the year end accounts. The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Recommendation: To identify LGA s137 payments in the cashbook and the year end accounts.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes
Reviewed: 15/5/2018 (Ref: 1702.7)
Financial Regulations in place: Yes
Reviewed: 12/3/2019 (Ref: 1736.11)

VAT reclaimed during the year: Yes Registered: No

Contact details : 52 Parkway, Wickham Market, Suffolk, IP13 0SS
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Email: heather@heelis.eu
Heather Heelis Dip HE Local Policy PILCM
Lynne Lodge Dip HE Local Policy

General Power of Competence: No

There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.

The Council have a comprehensive suite of policies in place to cover their activities.

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes

Data Protection registration: Yes (Ref: ZA099179)

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. It is advised that, due to the financial risk associated with the new Data Protection Regulations, this should form part of the Council's Risk Assessment.

Recommendation: *To include reference to GDPR in the Council's Risk Assessment.*

Privacy Policy published: Yes

Insurance was in place for the year of audit. The Risk Assessment, including Internal Controls, was reviewed on 12/3/2019 (Ref: 1736.9).

The Annual inspection of the play area has been undertaken (Ref: 1717.7)

The Council have good internal financial controls in place. Cheque stubbs and invoices are initialled by signatories. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

The insurance schedule standard Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

Transparency Code

Compliance for smaller councils with income/expenditure under £25,000.
Smaller authorities should publish on their website from 1 April 2015:

Smaller Council: Yes

Website: <http://waldringfield.onesuffolk.net/parish-council/>

a) all items of expenditure above £100

Published – Yes – with the minutes/papers for the meeting

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Lynne Lodge Dip HE Local Policy

- b) end of year accounts (By 1 July)
2018 Annual Return, Section One Published – Yes
- c) annual governance statement (By 1 July)
2018 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2018 Annual Return, Section Four Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – Yes – asset register
- g) Minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council have met the requirements of the Transparency Code.

Budgetary controls Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £13,212 Date: 12/12/2017 (Ref: 10)
Precept: £13,444 Date: 11/12/2018 (Ref: 1724.9)

Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income controls Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and income received and banked cross referenced with the Cash Book and bank statements.
Interest is correctly received gross.

Petty Cash Associated books and established system in place

A satisfactory expenses system is in place with supporting paperwork.

Payroll controls PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: **Yes**

The Council continue to operate RTI in accordance with HMRC regulations.

Asset control	<p>Inspection of asset register and checks on existence of assets Cross checking on insurance cover</p> <p><i>A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £48,136. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.</i></p>				
Bank Reconciliation	<p>Regularly completed and cash books reconcile with bank statements</p> <p><i>All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.</i></p> <p><i>Balances at the bank at 31/3/2019 were confirmed as:</i></p> <table> <tr> <td><i>Community account</i></td><td><i>£4,665.70</i></td></tr> <tr> <td><i>Ipswich BS</i></td><td><i>£7,799.20</i></td></tr> </table>	<i>Community account</i>	<i>£4,665.70</i>	<i>Ipswich BS</i>	<i>£7,799.20</i>
<i>Community account</i>	<i>£4,665.70</i>				
<i>Ipswich BS</i>	<i>£7,799.20</i>				
Reserves	<p>General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified</p> <p><i>The Council have adequate general in their year end accounts.</i></p>				
Year-end procedures	<p>Appropriate accounting procedures are used and can be followed through from working papers to final documents Verifying sample payments and income Checking creditors and debtors where appropriate.</p> <p><i>End of year accounts are prepared on a Receipts & Payments basis.</i></p>				
Sole Trustee	<p>The Council has met its responsibilities as a trustee</p> <p><i>The Council is not a sole trustee.</i></p>				
Internal Audit Procedures	<p><i>The Council reviewed the effectiveness of the internal audit at a meeting held on 13/2/2018 (Ref: 8).</i></p> <p><i>The Internal Audit report was considered by the Council at a meeting held on 15/5/2018 (Ref: 1702.10).</i></p> <p><i>Heelis & Lodge were appointed Internal Auditor at a meeting held on 12/2/2019 (Ref: 1731.9)</i></p>				
External Audit	<p><i>There was no evidence in the minutes that the External Auditor's has been considered by the Council.</i></p>				

***Recommendation:** To minute the receipt and consideration of the External Auditor's report.*

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 15/5/2018, within the required timescale. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- Loose leaf pages are numbered consecutively in accordance with legislation.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work



Heather Heelis
Heelis & Lodge
14 May 2019