

NITON AND WHITWELL PARISH COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

	Year Ending 31 st March 2019 £	Year Ending 31 st March 2018 £
RECEIPTS		
Precept	44,663.00	41,494.00
Localised Council Tax Support grant	337.00	506.00
Bank Interest	159.13	64.75
Bequest Account Interest	45.11	29.18
Miscellaneous earmarked	420.79	Nil
Transparency Fund grant	Nil	378.99
'NIPPA' grant	Nil	1,546.38
VAT Repayment	683.84	668.09
Total Receipts	46,308.87	44,687.39

PAYMENTS		
Clerk's Salary	8,186.64	8,077.99
Mileage	21.15	56.70
Administrative Expenses	769.84	901.50
Subscriptions	573.96	542.82
Insurance	913.10	899.54
Audit Fees	340.00	335.00
Grants	5,300.00	8,750.00
Room Hire	24.00	24.00
Training	149.00	104.10
Niton Recreation Ground	6,453.20	3,565.78
Niton Village Maintenance	1,145.33	490.06
Whitwell Village Maintenance	160.00	404.70
Churchyards	1,500.17	1,200.00
Niton Public Toilets	226.43	344.18
Community bus service	1,902.99	2,053.40
Ashknowle Lane project	6,235.80	400.00
Castlehaven Village Green	500.00	Nil
S137	41.97	Nil
VAT	2,061.66	683.84
Total Payments	36,505.24	28,833.61

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GENERAL FUND

	2018/19 £	2017/18 £
Balance as at 1 st April	44,419.40	28,594.80
Add Total Receipts	45,842.97	43,111.83
Deduct Total Payments	(36,084.45)	(27,287.23)
Balance as at 31st March	54,177.92	44,419.40

EARMARKED RESERVES
(Bequest Account and earmarked donations)

	2018/19 £	2017/18 £
Balance as at 1 st April	6,220.50	6,191.32
Add Total Receipts	465.90	1,575.56
Deduct Total Payments	(420.79)	(1,546.38)
Balance as at 31st March	6,265.61	6,220.50

TOTAL RESERVES

	2018/19 £	2017/18 £
Balance as at 1 st April	50,639.90	34,786.12
Add Total Receipts	46,308.87	44,687.39
Deduct Total Payments	(36,505.24)	(28,833.61)
Balance as at 31st March	60,443.53	50,639.90

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BANK RECONCILIATION

	31 st March 2019 £	31 st March 2018 £
CURRENT RESERVES		
Lloyds Current Account	28,801.78	20,680.41
Lloyds Business Instant Access Account	179.57	179.45
CCLA Public Sector Deposit Fund	25,251.57	25,092.56
National Savings Investment Account	6,265.61	6,220.50
Total	60,498.53	52,172.92
LESS Unpresented Cheques	(55.00)	(1,533.02)
NET RESERVES AS AT 31ST MARCH	60,443.53	50,639.90

Represented by:

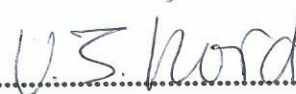
General Fund	54,177.92	44,419.40
Earmarked Reserves	6,265.61	6,220.50



Chairman

29th April 2019

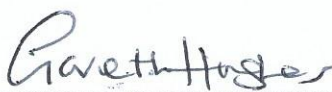
Date



Responsible Officer

15th April 2019

Date



Internal Auditor

20/4/2019

Date

NITON AND WHITWELL PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

ASSETS

At 31st March 2019, the following assets were held:

	£
Office equipment:	
HP laptop computer	354
4-drawer filing cabinet	100
Village assets:	
24 Wooden Seats	5,556
3 Wooden Notice boards	905
1 Aluminium Notice Board	468
9 Village Signs	3,067
2 footpath signs (NT30)	188
2 Seats (Niton Rec)	426
1 Information Board	962
1 Information Board	481
1 K6 red telephone kiosk	1
1 Christmas tree stand	158
1 bulb planting tool	20
Older playground equipment:	
Swingmaster swings with 2 cradle seats	995
Swingmaster swings with 4 flat seats	1,398
Wildcats Wicked Wheels Skateboard Fun Box	2,504
Half Pipe Skateboard Ramp	7,460
Playground equipment purchased 2010 and 2011:	
Peak	2,762
Supernova	2,262
Metal nest swing	1,469
Tri-action unit	10,392
Vega	915
Basic toddler unit	2,014
Crazy Nellie	424
Sunflower	880
Mini car	1,431
Horse seesaw	1,057
Cableway	4,920
Safety matting	8,394
Land as per attached schedule valued at £1 per site	9
Total	<u>61,972</u>

Niton and Whitwell Parish Council - Schedule of Land Assets

Ref No	Description	Identification	Date Acquired
N/1	Piece of land adjoining Institute Hill, Niton Land for War Memorial	Deeds held at Jerome & Co Shanklin	13 November 1920
N/3	The Glebe, Howard Close, Niton Land for public open space	Deeds held at Jerome & Co Shanklin	29 December 1972
N/4	Land at junction of Chatfield Rd and Allotment Road, Niton	21 year lease with IWC held over Held at Jerome & Co , Shanklin	1 January 1973 30 May 2003
N/6	Castlehaven Village Green	Registered as a Village Green (VG4) PC vested as owner of land Held at Jerome & Co, Shanklin	4 May 1978 May 1981
N/7	Land at Dock Lane, Niton	Deeds held at Jerome & Co Shanklin	15 October 1980
W/3	Land at White Horse Inn, Whitwell Land for Jubilee seat	Licence with Whitbread Wessex Held at Jerome & Co, Shanklin	30 March 1977
	Niton Recreation Ground, Allotment Road, Niton	Registered Title No. IW 52088 Held at Glanvilles, Newport	9 May 1975 Registered - 4/02
	Niton public toilets, Church Street, Niton	125 year lease with IWC Held at Jerome & Co, Shanklin	16 th May 2012 to 15 th May 2137
	Land for War Memorial, High Street, Whitwell	Conveyance to Whitwell Parish Council Conveyance to Niton Parish Council Held at County Records Office, Newport	14 th March 1932 13 th October 1936

NITON & WHITWELL PARISH COUNCIL

INTERNAL AUDIT REPORT 2018-19

1.INTRODUCTION

All Local Councils in England are required to complete an Annual Governance and Accountability Return (AGAR) summarising their financial records at the end of the financial year. The Annual Report of the Internal Auditor section of the AGAR needs to be completed by an Auditor who shall be independent of the Council. The Councils External Auditor needs to place reliance on the work of the Internal Auditor and provides guidance on the minimum level of testing required to provide this assurance.

2.SCOPE OF AUDIT

The audit includes for examination on a test basis of evidence relevant to the amounts and disclosures as contained in the accounts. This examination has included the following-

- Matching of financial statements to invoices and receipts
- Examination of budget preparation & precept setting
- Inspection of bank statements
- Matching of cheques to payment records
- Requirements of External Audit and AGAR Return.
- Compliance with Transparency Code.

3.FINDINGS

- (1) The Parish Clerk has responsibility for the provision of the payroll service and making any necessary declarations to Her Majesty's Revenues and Customs (HMRC). E Mail evidence from HMRC was supplied by the Parish Clerk to demonstrate submission of necessary returns.
- (2) The accounting record's, bank statement's and bank reconciliation for the year ended 31st March 2019 were examined and agreed. A bank reconciliation is presented to the Council on a monthly basis, which is considered good practice. All VAT incurred is recoverable from HMRC and a refund of £683.84 was received on 31st December 2018.
- (3) The Council has adopted Financial Regulations and Standing Orders and the Clerk is its designated Responsible Financial Officer (RFO). Standing Orders and Financial Regulations were reviewed in the year and agreed at the Parish Council Meeting on 25th June 2018.
- (4) The Council had prepared an annual budget in support of its precept. The budget was agreed and a precept for 2019-20 of £49,000 was set at the Council meeting on the 28th January 2019.
- (5) Budgetary control is undertaken during the year by the Parish Clerk who reports quarterly to the Council on spend to date against budget, which is considered to be good practice.

- (6) Having regard to temporary cash surpluses the Council had a total investment of £25,251.57 in the CCLA Public Sector Deposit Fund as at 31st March 2019. At the 31st March 2019 £54,177.92 was held as General Reserves and £6,265.61 as Earmarked Reserves.
- (7) The Asset Register had been maintained and reviewed in the 2018-10 financial year.
- (8) The AGAR document requires the Internal Auditor to be satisfied that the Council has assessed the risks to not achieving its objectives. A review of the Risk Assessment was undertaken in the year and agreed at the Council meeting on 28th January 2019. The Parish Council had also considered the implications and measures for compliance with General Data Protection Regulation (GDPR).
- (9) The report of the External Auditor for the 2017-18 financial year was reported to the Council at its meeting on the 24th September 2018 and there were no matters arising from the audit.

The Parish Council undertook a review of the effectiveness of the system for internal audit and approved an audit plan for the 2018-19 financial year at its meeting on 25th March 2019.

The approval of the Report of the Internal Auditor section of AGAR needs to take place prior to the approval of the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2). This order of approval was clearly documented in the Parish Council minutes dated 21st May 2018 in respect of the AGAR for the 2017-18 financial year.

- (10) The Transparency Code requires the publication of certain information on a website. On examination of information on the website, I am of the opinion that the Parish Council is complying with the requirements of the code.

Having regard to the above I am of the opinion that I have adequate assurance to complete and sign the Annual Internal Audit Report section of the Annual Governance & Accountability Return.



GARETH HUGHES
BA (Hon) CPFA

21ST APRIL 2019