

**NITON AND WHITWELL PARISH COUNCIL**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020**

	Year Ending 31 <sup>st</sup> March 2020 £	Year Ending 31 <sup>st</sup> March 2019 £
<b>RECEIPTS</b>		
Precept	48,828.00	44,663.00
Localised Council Tax Support grant	172.00	337.00
Bank Interest	186.63	159.13
Bequest Account Interest	50.13	45.11
Grant from War Memorials Trust	500.00	Nil
Whitwell Best Kept Village Award	150.00	Nil
Miscellaneous earmarked	550.00	420.79
VAT Repayment	2,062.74	683.84
<b>Total Receipts</b>	<b>52,499.50</b>	<b>46,308.87</b>
<b>PAYMENTS</b>		
Clerk's Salary	8,506.80	8,186.64
Mileage	17.55	21.15
Administrative Expenses	937.08	769.84
Subscriptions	599.15	573.96
Insurance	1,066.36	913.10
Audit Fees	345.00	340.00
Grants	5,500.00	5,300.00
Room Hire	82.00	24.00
Training	60.00	149.00
Niton Recreation Ground	2,259.54	6,453.20
Villages, assets and rights of way	5,567.18	1,305.33
Churchyards	1,300.00	1,500.17
Niton Public Toilets	200.10	226.43
Community bus service	2,104.67	1,902.99
Ashknowle Lane project	Nil	6,235.80
Castlehaven Village Green	6,770.17	500.00
Niton Football Club	385.00	Nil
NitWhit Soapbox Derby	66.67	Nil
Smugglers Trail	375.00	Nil
S137	Nil	41.97
VAT	2,509.63	2,061.66
<b>Total Payments</b>	<b>38,651.90</b>	<b>36,505.24</b>

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**GENERAL FUND**

	2019/20 £	2018/19 £
Balance as at 1 <sup>st</sup> April	54,177.92	44,419.40
Add Total Receipts	51,340.91	45,842.97
Deduct Total Payments	(37,681.90)	(36,084.45)
<b>Balance as at 31<sup>st</sup> March</b>	<b>67,836.93</b>	<b>54,177.92</b>

**EARMARKED RESERVES**  
(Bequest Account and earmarked donations)

	2019/20 £	2018/19 £
Balance as at 1 <sup>st</sup> April	6,265.61	6,220.50
Add Total Receipts	1,158.59	465.90
Deduct Total Payments	(970.00)	(420.79)
<b>Balance as at 31<sup>st</sup> March</b>	<b>6,454.20</b>	<b>6,265.61</b>

**TOTAL RESERVES**

	2019/20 £	2018/19 £
Balance as at 1 <sup>st</sup> April	60,443.53	50,639.90
Add Total Receipts	52,499.50	46,308.87
Deduct Total Payments	(38,651.90)	(36,505.24)
<b>Balance as at 31<sup>st</sup> March</b>	<b>74,291.13</b>	<b>60,443.53</b>

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**BANK RECONCILIATION**

	31 <sup>st</sup> March 2020 £	31 <sup>st</sup> March 2019 £
<b>CURRENT RESERVES</b>		
Lloyds Current Account	42,407.62	28,801.78
Lloyds Business Instant Access Account	179.69	179.57
CCLA Public Sector Deposit Fund	25,438.08	25,251.57
National Savings Investment Account	6,315.74	6,265.61
<b>Total</b>	<b>74,341.13</b>	<b>60,498.53</b>
<b>LESS Unpresented Cheques</b>	<b>(50.00)</b>	<b>(55.00)</b>
<b>NET RESERVES AS AT 31<sup>ST</sup> MARCH</b>	<b>74,291.13</b>	<b>60,443.53</b>


**Represented by:**

<b>General Fund</b>	67,836.93	54,177.92
<b>Earmarked Reserves</b>	6,454.20	6,265.61

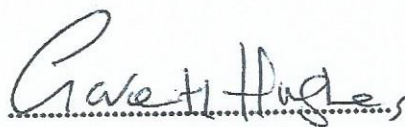


Chairman

18<sup>th</sup> MAY 2020  
 Date

  
 Responsible Officer

27<sup>th</sup> April 2020  
 Date

  
 Internal Auditor

25/4/20  
 Date



# NITON AND WHITWELL PARISH COUNCIL

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020

### ASSETS

At 31<sup>st</sup> March 2020, the following assets were held:

	£
<b>Office equipment:</b>	
HP laptop computer	354
4-drawer filing cabinet	100
<b>Village assets:</b>	
25 Wooden Seats	6,858
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
4 Picnic benches (Niton Rec)	624
3 Information Boards	2,083
1 K6 red telephone kiosk	1
1 Christmas tree stand	158
2 Sets of Christmas tree lights	368
1 bulb planting tool	20
<b>Older playground equipment:</b>	
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
<b>Playground equipment purchased 2010 and 2011:</b>	
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
<b>Land as per attached schedule valued at £1 per site</b>	<b>9</b>

**Total     64,906**

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 Jerome & Co, Shanklin	9 May 1975 Registered - 4/02
	Niton public toilets, Church Street, Niton	125 year lease with IWC Held at Jerome & Co, Shanklin	16 <sup>th</sup> May 2012 to 15 <sup>th</sup> 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 <sup>th</sup> March 1932 13 <sup>th</sup> October 1936



# **NITON & WHITWELL PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2019-20**

### **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 31<sup>st</sup> March 2020 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 £2,062.74 was received on 2nd September 2019.
- (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 Annual Parish Council Meeting on 20<sup>th</sup> May 2019.
- (4) The Council had prepared an annual budget in support of its precept. The budget was agreed and a precept for 2020-21 of £50,087 was set at the Council meeting on the 27th January 2020. The Council had agreed in the year to the transfer of certain assets from the Isle of Wight and budget provision had been made for those assets.



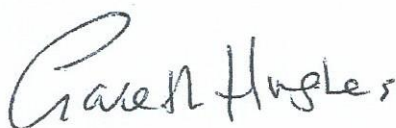
- (5) Budgetary control is undertaken during the year by the Parish Clerk who reports quarterly to the Council on spend to date against budget, which is considered to be good practice.
- (6) Having regard to temporary cash surpluses the Council had a total investment of £25,438.08 in the CCLA Public Sector Deposit Fund as at 31<sup>st</sup> March 2020. At the 31<sup>st</sup> March 2020 £67,836.93 was held as General Reserves and £6,454.20 as Earmarked Reserves.
- (7) 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 and that for Niton Recreation Ground were undertaken in the year and agreed at the Council meeting on 27th January 2020.
- (8) An Intermediate Report of the External Auditor for the 2018-19 financial year was reported to the Council at its meeting on the 23rd September 2019 and there were no matters arising from the audit.

A review of Internal Audit had been undertaken in the year and an Internal Audit Plan for the 2020 AGAR had been provided for this audit.

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) of AGAR. The report of the Internal Auditor was presented to the meeting held on 29<sup>th</sup> April, the other sections of AGAR being approved at the Annual Council meeting on the 20<sup>th</sup> May 2019.

- (9) 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.
- (10) At the time of this audit decision making had been delegated to the Chairman and Clerk, arising from government restrictions on future gatherings due to the Corvid19 virus. The Parish Council has agreed to give consideration to Online (virtual) meetings once appropriate legislation had been put in place. Such measures were now in place, as were regulations extending the period for submitting the AGAR in respect of the 2019-20 financial year.

**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**

**25TH APRIL 2020**