

**FINDON PARISH COUNCIL  
34 NORMANDY LANE  
EAST PRESTON VILLAGE  
WEST SUSSEX BN16 1LY**

**TO: ALL MEMBERS OF THE COUNCIL**

You are hereby summoned to attend the Meeting of Findon Parish Council (FPC) to be held in the **Findon Village Hall** on **Monday 25 June 2018** at 7.30pm for the purpose of transacting the following business.

THIS IS AN OPEN MEETING AND MEMBERS OF THE PUBLIC ARE WELCOME TO ATTEND

**Miss Fiona MacLeod  
Clerk to the Parish Council  
19/6/2018**

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**AGENDA**

**18.64 TO RECEIVE AND NOTE APOLOGIES FOR ABSENCE**

**18.65 CHAIRMAN'S ANNOUNCEMENTS**

**18.66 DECLARATIONS OF INTEREST ON ITEMS ON THE AGENDA**

Members and Officers are reminded to make any declarations of personal and/or prejudicial/pecuniary interests they may have in relation to items on this Agenda.

The interest should be declared by stating:

- a) the item you have the interest in
- b) whether it is a personal interest and the nature of the interest
- c) whether it is also a prejudicial/pecuniary interest
- d) if it is a prejudicial/pecuniary interest, whether you will be exercising your right to speak under Public Question Time

Members and Officers will then need to re-declare any prejudicial/pecuniary interest at the commencement of the item or when the interest becomes apparent.

**18.67 COUNCILLOR VACANCY UPDATE**

**18.68 TO SIGN AS A CORRECT RECORD THE MINUTES OF THE MEETING HELD  
14/5/2018**

**18.69 MATTERS ARISING AND ACTIONS FROM THE MINUTES NOT COVERED  
ELSEWHERE ON THE AGENDA**

**18.70 TO RECEIVE VERBAL REPORTS FROM WEST SUSSEX COUNTY COUNCIL  
(WSCC) AND ARUN DISTRICT COUNCIL (ADC) COUNCILLORS**

**18.71 PUBLIC QUESTION TIME OF UP TO FIFTEEN MINUTES**

The Question Time is the only opportunity for the public to address the meeting, make representations, answer questions and give evidence in respect of any item within the remit of the Council, and not limited to matters of the agenda for that meeting. (Standing Order 1d). Where it is not possible to give immediate answers, the answers will be given at the next Meeting or, if preferred, sent direct to the questioner.

- 18.72 TO AGREE THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2017/18**
- 18.73 GRANT APPLICATIONS**  
To consider approval of grant applications received from **organisations**
- 18.74 UPDATED FINDON NEIGHBOURHOOD DEVELOPMENT PLAN WORKING GROUP (UFNDPWG)**  
To receive an update on progress and consider any items for ratification.
- 18.75 PARISH INITIATIVES**  
To note the reports on progress and consider any recommendations for full Council:  
a) Transport, Environment, and People (TEP)  
b) Homewood play area
- 18.76 CLERKS REPORT**  
To note the report and consider any items for ratification.
- 18.77 REPORTS FROM FPC COMMITTEES FOR NOTING/RATIFYING**  
a) Planning  
b) Finance & Governance  
c) Open Spaces  
d) Sheep Fair
- 18.78 REPORTS FROM OUTSIDE BODIES AND WORKING GROUPS FOR NOTING/RATIFYING**  
a) General Data Protection Regulations (GDPR)  
b) 3-5 year Strategic Plan  
c) Assets of Community Value  
d) Village Hall Trust  
e) Findon Village Pre-School  
f) Joint Eastern Arun Area Committee (JEAAC)  
g) Allotment Gardens  
h) Nephote Green Charitable Trust (NGCT)
- 18.79 FINANCE**  
a) To note Receipts and Bank Reconciliation as circulated  
b) To approve Payments as circulated
- 18.80 ITEMS TO BE REFERRED TO NEXT AGENDA**

# Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual Governance and Accountability Return 2017/18 Part 3

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## To be completed by:

- all smaller authorities\* where either the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; and
- any other smaller authorities that either:
  - are unable to certify themselves as exempt; or
  - have requested a limited assurance review.

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

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 **before 2 July 2018**.
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 requesting a limited assurance review, **must** send to the external auditor:
  - the Annual Governance and Accountability Return Sections 1, 2 and 3, together with
  - a bank reconciliation as at 31 March 2018
  - an explanation of any significant year on year variances in the accounting statements
  - your notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2017/18

Unless requested, do not send any original records to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including **Section 3 – External Auditor Report and Certificate** will be returned to the authority.

## Publication Requirements

Smaller authorities with either income or expenditure exceeding £25,000 **must** publish on a public website, under the Accounts and Audit Regulations 2015, the Annual Governance and Accountability Return:

- **Section 1 – Annual Governance Statement 2017/18, page 4**
- **Section 2 – Accounting Statements 2017/18, page 5**
- **Section 3 – The External Auditor Report and Certificate 2017/18, page 6**
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

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 Local Audit and Accountability Act 2014.

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

- 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. Avoid making amendments to the completed Annual Governance and Accountability Return. Any amendments must be approved by the authority, properly initialled and accompanied by an explanation. 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 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 sending it to the external auditor.
- Do not send the external auditor any information not specifically requested. However, you **must** inform your external auditor about any change of Clerk, Responsible Finance 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 explanation.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs will be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- Please enter the authority's name **only** in Section 3 on Page 6. **Do not complete the remainder of that section**, which is reserved for the external auditor.
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the 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.

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 have been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation provided?	n/a	
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?	✓	
	The bank reconciliation as at 31 March 2018 is agreed to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	n/a	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested or instructed.	n/a	

\*More guidance on completing this annual return is available in **Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, which can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2017/18

## FINNON 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 2018.

The internal audit for 2017/18 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.	✓		
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. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

03/06/2018

Name of person who carried out the internal audit

RACHEL HALL (ACA)

Signature of person who carried out the internal audit

Rachel Hall

Date

03/06/2018

\*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).

# Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

FINDON 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 2018, that:

	Agreed			
	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 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. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

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

dated \_\_\_\_\_

Chairman \_\_\_\_\_  
Clerk \_\_\_\_\_

**Other information required by the Transparency Codes (not part of Annual Governance Statement)**  
 Authority web address  
 HTTP://WWW.FINDONPARISHCOUNCIL.GOV.UK

## Section 2 – Accounting Statements 2017/18 for

FINNOR PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	74224	86995	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	36366	40000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	37795	59709	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	9383	10042	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	—	—	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	52007	87148	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	86995	89550	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	86995	89550	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	139251	143088	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	—	—	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 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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

SIGNATURE REQUIRED  
Date DD/MM/YY

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where approval of the Accounting Statements is given

SIGNATURE REQUIRED

## Section 3 – External Auditor Report and Certificate 2017/18

In respect of

FINOM PARISH COUNCIL

### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2017/18

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2017/18

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/M/YYYY

\*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))



## Findon Parish Council

Bank Reconciliation Financial Year ending 31 March 2018

Prepared by Fiona MacLeod, Responsible Financial Officer

Date: 01/06/2018

Balance per bank statement as at 31 March 2018

Current Account Balance	£ 30,043.96 +
Deposit Account Balance	£ 30,481.96 +
<b>Total</b>	<b><u>£ 60,525.92</u></b>

Un-cleared Cheques

£ 2,657.99

100755, 100761, 100839, 100842, 100844, 100855  
100857, 100858, 100859

**Total** **£57,867.93**

### Cash Book Reconciliation

Opening Balance as at 1/4/2017	£ 59,389.35 +
Total Receipts for 2017/18	£ 70,175.75-
Total Payments for 2017/18	£ 71,697.17
Closing Balance as at 31/3/2018	<b><u>£ 57,867.93</u></b>

### Sheep Fair Reconciliation

Balance per bank statement as at 31 March 2018

Current Account Balance	£ 10,103.21 +
Deposit Account Balance	£ 21,074.79
Cash Balance	£ 253.83
Cheque held	£ 250.00
<b>Total Balance</b>	<b><u>£ 31,681.83</u></b>

### Cash Book Reconciliation

Opening Balance 1/4/2017	£ 27,605.35 +
Total Receipts for 2017/18	£ 29,532.87-
Total Payments for 2017/18	£ 25,493.43
<b>Total Balance as at 31/3/2018</b>	<b>Total</b> <b><u>£ 31,681.83</u></b>

### Account Balances:

Parish Council 2017/2018 Final Balance	£ 57,867.93
Sheep Fair 2017/2018 Final Balance	£ 31,681.83

**Total Balance** **Total** **£ 89549.76**

**Explanation of Variances:**

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Variance</u>	<u>Variance</u>	<u>Detailed explanation of variance (with amounts) if more than 15%</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>%</u>	
<b><u>Box 2</u></b> <b><u>Precept</u></b>	<b><u>36366</u></b>	<b><u>40000</u></b>	<b><u>3634</u></b>	<b><u>9</u></b>	
<b><u>Box 3</u></b> <b><u>Other receipts</u></b>	<b><u>37795</u></b>	<b><u>59709</u></b>	<b><u>21914</u></b>	<b><u>36</u></b>	<b>24K (net of VAT) grant funding received from West Sussex County Council for Operation Watershed works.</b>
<b><u>Box 4</u></b> <b><u>Staff costs</u></b>	<b><u>9383</u></b>	<b><u>10042</u></b>	<b><u>659</u></b>	<b><u>6</u></b>	
<b><u>Box 5</u></b> <b><u>Loan interest /capital repayments</u></b>	<b><u>Nil</u></b>	<b><u>Nil</u></b>	<b><u>Nil</u></b>	<b><u>0</u></b>	<b>n/a</b>
<b><u>Box 6</u></b> <b><u>All other payments</u></b>	<b><u>52007</u></b>	<b><u>87148</u></b>	<b><u>35141</u></b>	<b><u>40</u></b>	<b>£27k Contractor payment (incl VAT) re Operation Watershed works.</b> <b>£4.5k Sheep Fair invoices</b>
<b><u>Box 7</u></b> <b><u>Balances carried forward</u></b>	<b><u>86995</u></b>	<b><u>89550</u></b>	<b><u>2555</u></b>	<b><u>3</u></b>	
<b><u>Box 8</u></b> <b><u>Cash &amp; short term investments</u></b>	<b><u>86995</u></b>	<b><u>89550</u></b>	<b><u>2555</u></b>	<b><u>3</u></b>	
<b><u>Box 9</u></b> <b><u>Fixed assets &amp; long term assets</u></b>	<b><u>139251</u></b>	<b><u>143088</u></b>	<b><u>3837</u></b>	<b><u>3</u></b>	
<b><u>Box 10</u></b> <b><u>Total Borrowing</u></b>	<b><u>Nil</u></b>	<b><u>Nil</u></b>	<b><u>Nil</u></b>	<b><u>0</u></b>	<b>n/a</b>

**FINDON PARISH COUNCIL**

**INTERNAL AUDIT REPORT**

**FOR THE YEAR ENDED 31 MARCH 2018**

## **INTRODUCTION**

An internal audit of the Parish Council's financial records for the year 2017/2018 has recently been completed. The audit included all financial transactions for the period 1 April 2017 to 31 March 2018 inclusive.

The audit was undertaken in compliance with the requirements of the Accounts and Audit (England) Regulations 2015, and in accordance with the agreed and accepted Audit Plan.

Regulation 3 of the Accounts and Audit (England) Regulations states that the Parish Council must ensure that it has a sound system of internal control which—

- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
- (b) ensures that the financial and operational management of the authority is effective; and
- (c) includes effective arrangements for the management of risk

Regulation 5 of the Accounts and Audit (England) Regulations states that the Parish Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and any officer or member of the Parish Council, if required to do so for the purposes of the internal audit shall -

- (a) make available such documents and records; and
- (b) supply such information and explanations;

The objective of the internal audit is to determine whether the accounting arrangements, procedural controls, records, and documentary evidence are adequate to ensure the accurate and timely recording of financial transactions, so as to comply with all relevant legislation and best practice.

## **SCOPE**

The audit included examination of the receipts and payments account for the year; review of spreadsheets; review of bank statements and cheque book stubs; review of supplier invoices and claims for reimbursement; review of receipts; review of agendas and minutes of meetings; review of budgets; review of fixed asset register and insurance policy; review of payroll records; confirmation that bank reconciliations and reports are prepared regularly and reviewed at meetings of the Parish Council; and confirmation that the Council's standing orders and financial regulations are kept up to date.

## FINDINGS

- 1) Monies paid and received during the year have been accurately recorded and reconciled to the bank and cash balances.
- 2) The accounting records, minutes and other financial information were found to be in reasonable order.
- 3) VAT is not recorded in a separate column on the accounting spreadsheets, it is not therefore possible to check if VAT has been correctly accounted for on all expenses unless a VAT return has been filed with HMRC.  
VAT had not been claimed on the invoices from SSE in the period to 31 March 2018, but the amounts to be reclaimed are minimal

I recommend that the spreadsheets include a separate column for the VAT amount, this would aid the preparation of the VAT return, and would also help to ensure VAT was not omitted from the VAT reclaim form. The Clerk is happy with the current way the expenses are recorded, and obtains the VAT amounts from the invoices as the return is completed

- 4) The fixed asset value on the annual return should show last year's value plus the additions in the year (Xmas lights £2,891, hedge trimmer £160, Hi Viz Jackets £130, strimmer £180, silent soldier £250, and lawnmower £226) – total = £143,088
- 5) I reviewed the Council website to ensure that the Local Government Transparency Code 2015 had been correctly implemented and adhered to.
- 6) I also audited the Sheep Fair accounts, which were found to be in good order

## SUMMARY AND OPINION

One of the functions of internal audit is to give assurance to members of the council that the financial systems are operating correctly, and can be relied upon.

In connection with my examination, and having regard to the items reported herewith, no matter has come to my attention that gives me reasonable cause to believe in any *material* respect that the regulatory requirements have not been complied with.

The accounting arrangements, procedural controls, records and documentary evidence are considered to be satisfactory, and following a few adjustments, accurately record the Council's financial position.



Rachel Hall (ACA)

3 June 2018

# Findon Sheep Fair

**Year End Statement 2017 - 2018**

**Dated**

**30-Apr-18**

Income	This Year 2017 - 2018	Last Year 2016 - 2017		This Year 2017 - 2018	Last Year 2016 - 2017
	In	In		Out	Out
Banking	£ 0.88	£ 0.55	Admin	£ 1,834.63	£ 3,938.00
Bar	£ 1,900.00	£ 1,900.00	Banking		
Catering	£ 3,055.00	£ 3,979.00	Charity	£ 1,500.00	£ 1,500.00
Entry Fees	£ 430.50	£ 307.50	Contractors	£ 2,858.92	£ 3,530.00
Equipment			Equipment	£ 104.95	£ 656.00
Other	£ 31.50		Hire Main	£ 6,004.81	£ 3,681.00
Parking	£ 3,362.00	£ 2,408.30	Hire Sheep	£ 1,488.00	£ 1,240.00
Sponsors	£ 4,380.00	£ 2,197.00	Infrastructure	£ 544.10	£ 185.00
Stalls	£ 7,179.99	£ 5,625.00	Judges	£ 584.78	£ 353.00
Tickets	£ 9,193.00	£ 8,138.20	Marketing	£ 51.91	
			Other	£ 1,366.39	£ 1,778.25
			Performers	£ 5,085.00	£ 5,360.00
			Prizes	£ 1,965.00	£ 1,362.00
			Purchase	£ 1,774.94	
			Refund	£ 330.00	
<b>Total Income</b>	<b>£ 29,532.87</b>	<b>£ 24,555.55</b>	<b>Total Outgoing</b>	<b>£ 25,493.43</b>	<b>£ 23,583.25</b>

Cash Brought Forward	£ 37.00	£ 37.00	Cash Carried Forward	£ 253.83	£ 37.00
Account 1 B/Fwd	£ 26,531.48	£ 25,559.73	Account 1 C/Fwd	£ 10,103.21	£ 26,531.48
Account 2 B/Fwd	£ 1,073.91	£ 1,073.36	Account 2 C/Fwd	£ 21,074.79	£ 1,073.91
Cheques Held B/Fwd	£ -		Cheques Held C/Fwd	£ 250.00	
Cheques Owed B/Fwd	£ -		Cheques Owed C/Fwd	£ -	
	<b>£ 57,175.26</b>	<b>£ 51,225.64</b>		<b>£ 57,175.26</b>	<b>£ 51,225.64</b>

Total Income	£ 29,532.87	£ 24,555.55
Total Outgoings	£ 25,493.43	£ 23,583.25

Net Gain	£ 4,039.44	£ 972.30
Net Loss		




**INTERNAL AUDIT CERTIFICATE**

I have carried out an internal audit of the accounts for the Findon Sheep Fair and Village Festival for the year to 31 March 2018. I certify that the summary of income and expenditure is in agreement with the cash book, bank statements, supporting documents and other information provided to me.

*Rachel Hall*  
Rachel Hall (ACA)

03/06/2018

**GRANT APPLICATION REQUESTS TO FINDON PARISH COUNCIL**  
**For consideration by FPC 25 June 2018**

<b>ORGANISATION</b>	<b>REQUESTED</b>	<b>APPLICATION FORM</b>	<b>ACCOUNTS AVAILABLE</b>	<b>GRANTED 2017</b>	<b>GRANTED 2018</b>
Findon Village Hall Trust	Docs not received as at 22 June 2018			£900.00	
Lambs Tails (VHT)	Docs not received as at 22 June 2018			£200.00	
St John the Baptist PTA	Docs not received as at 22 June 2018			£500.00	
Findon Swimming Club	£750.00 tbc	Old form used – new form issued		£750.00	
St John the Baptist School Clock	£250.00	 Clock Grant app and accounts 06 2018.pdf	See application form	£200.00	
Arun Co-ordinated Community Transport	Docs not received as at 22 June 2018			£500.00	
Findon Village Pre-School	£1500.00	 pre school app 06 2018.pdf	 FVPS - Receipts and payments accounts 20	£1500.00	
Friends of STJB Church	£700.00 tbc	Old form used – new form issued			





**Agenda Item  
18.74**

Report to **Findon Parish Council**  
Meeting Date **25 June 2018**  
From **David Hutchison, Working Group Lead**  
Title of Report **Updated Findon Neighbourhood Development Plan Working Group (UFNDPWG)**  
Purpose of Report **To note**

**1. Updates for noting/action**

1. The Reg 14 Pre Submission 2018 Updated Findon Neighbourhood Development Plan is being published on Tuesday 19 June 2018 by the qualifying body (Findon Parish Council) with a six week consultation period as required by the Neighbourhood Plan Regulations.
2. The consultation responses will come back by email, on line or post to the Parish Council and passed to the Working Group. The dedicated email address for the consultation responses is [unpwg.findonparishcouncil@gmail.com](mailto:unpwg.findonparishcouncil@gmail.com) .

**2. Issues for ratification by full Council**

- 2.1 None.

**Agenda Item  
18.76**

Report to	<b>Findon Parish Council</b>
Meeting Date	<b>25 June 2018</b>
From	<b>Fiona MacLeod, Clerk</b>
Title of Report	<b>Clerk's report on items not covered elsewhere on the Agenda</b>
Purpose of Report	<b>To note/ratify</b>

**1. Updates for noting/action**

1. JNR Computer Services have sourced a suitable business laptop to replace the existing Dell laptop (HP 470 G5 Pro-book). Councillors will recall that a budget of £600.00 was approved by FPC at the May 2018 meeting. The cost of this laptop is £620.00 excl VAT which is a lot cheaper than if purchased through one of the mainstream stores. JNR will order the new laptop at the end of June so that it will be ready when I return from annual leave on 9 July 2018 including installation of Office 365 etc. JNR will visit me to complete the installation, transfer of data etc. JNR will clean all the data from the Dell laptop/hard drive and provide FPC with a certificate of proof that I can send to the internal auditor and insurers. See 2.1 re disposal of the Dell laptop.
2. The implementation of councillors' unique FPC Sharepoint email accounts will take place in one hit in the middle of July as JNR have now ironed out the issues with Microsoft. A comprehensive User Guide will be sent for all councillors to read prior to the implementation and JNR will be available by phone to answer any queries that I am unable to resolve.

**2. Issues for ratification by full Council**

- 2.1 The Dell laptop will need to be disposed of and JNR have suggested that it is gifted to a charity or good cause, once it has been cleared down. The laptop could not be used for anything confidential or GDPR related unless cloud-based storage was used and the laptop securely password protected. Another option would be to sell the laptop on. However, FPC may be required to provide a warranty and support for a limited period of time. FPC is therefore asked to consider if any local charities or good causes would benefit from the use of the Dell laptop.
- 2.2 Following the success of the Stool Ball Tournament on 3 June 2018, a request has been received from Findon Parish Church to repeat it next year on Nephcote Green, including car parking, with a potential date of Sunday 2 June 2019. Graham Langford from Findon Church has thanked FPC for its support with this year's Tournament. FPC is asked to consider this request with usual caveats re weather conditions etc and agree in principle.

## Agenda Item 18.77 c

Report to	<b>Findon Parish Council</b>
Meeting Date	<b>25 June 2018</b>
From	<b>Cllr Carr</b>
Title of Report	<b>Update on Open Spaces</b>
Purpose of Report	<b>To note/discuss</b>

### **1. Updates for noting**

- 1.1 Open Spaces have been busy over the last few weeks, helping when the A24 and the adjacent slip road opposite the Black Horse were flooded after torrential rain on Spring Bank Holiday Monday. The main cause was West Sussex County Council's (WSSC) failure to keep the road gullies clear. Neglecting to do so is clearly counterproductive. WSSC had to employ Arun District Council (ADC) to clear the extensive areas of silt and mud, an expensive procedure not to mention the unnecessary traffic disruption.
- 1.2 The grass along the access leading to the Preschool and the grassed area there have been cut but time does not allow this to be done as regularly as needed (but it does save FPC £50 a time) . Similarly the two small grassed areas at the junction of the A24 and The Quadrangle which are FPC's responsibility have been cut.
- 1.3 Two fly tips along Monarchs Way have been reported and cleared promptly by ADC. A further incident of fly tipping by the cemetery/allotment gardens was reported to the Clerk by an allotment garden holder on Saturday 16 June. I visited the site and reported it to ADC, who will arrange for the rubbish to be cleared.
- 1.4 The new lime tree opposite the Black Horse has been regularly watered and seems to be surviving ok. The Soldier Silhouette marking the end of WW1 has been erected on Pond Green.
- 1.5 The Working Party (The Findon Village Volunteers ) continue to work regularly every Wednesday morning and recent jobs have included clearing the twitten between High Street and Cross Lane and the passageway next to The Gun carpark.
- 1.6 The Clerk has spoken to WSSC regarding Operation Watershed funding and FPC is still on track to receive the full amount requested (£25,165.00 excl VAT). The Decision Report should be published shortly and, subject to no Call In, funds should be paid to FPC by the end of June. WSSC have apologised for the delay.
- 1.7 The request for an additional salt bin at the Old Fire Station/The Oval is being progressed with WSSC and will be subject to prior approval of the location by WSSC Highways Area Manager to ensure that the location will not cause any issues with lines of sight etc. The Clerk will then research the cost of a new/reconditioned bin and bring to a future FPC meeting for approval.
- 1.8 The matter of the cutting of the grass on Nephote Green has posed something of a problem. The Stool Ball Tournament held on 3rd June was a great success but as smooth a grass surface as possible was needed so that the ball would "run". To achieve this level of grass cutting it was necessary to cut the grass twice in two weeks. An additional issue here is that

the mower cannot cope when the grass is too long (as it has been recently with excessive early summer growth) -- the engine overheats and stops.

Also it so happens that the contractor is on holiday shortly. I have authorised him to cut NG on Friday 15th June otherwise it would have to be left till mid July which would have meant a gap of some 6 weeks.

## **2. Issues for ratification by full Council**

- 2.1 AC Gardens states that including the 15th June cut, the number of cuts up to the end of June will be the same as last year. I propose to discuss with the Finance & Governance Committee Chairman how many more cuts are included in this year's budget and work out from here what the frequency of future cuts should be. AC Gardens does have its own programme of other work but usually fits in grass cutting for FPC when requested. Subject to FPC agreement I propose that AC Gardens should only cut NG, Pond Green and road verges when specifically authorised by me or another nominated Parish Councillor to do so.

**Agenda Item 18.78 g**

Report to **Findon Parish Council**  
Meeting Date **25 June 2018**  
From **Cllr Carr**  
Title of Report **Update on Allotment Gardens**  
Purpose of Report **To note**

**1. Updates for noting**

- 1.1 Letters were sent by the Clerk at the end of May 2018 to all residents on the Allotment Gardens Waiting List and to all the current Allotment Gardens plot holders regarding General Data Protection Regulations. They were also asked to confirm whether they still wished to remain on the Waiting List or as plot holders. Responses will be collated on the Clerk's return from annual leave in July and appropriate action taken.
- 1.2 On plot holder has recently relinquished her plot and returned the key to the Clerk. This will be taken in to account as part of 1.1.

Agenda item 18.79 a May 2018

Receipts

May-18												
Date	Receipt ID	From	Details	Precept	Interest	Allotment Gardens	Misc	VAT reclaim	Open Spaces	Op W/Shed	TEP	Total Receipts
				21500	1.81	228	0.00	0.00	0.00	0.00	0.00	21729.81
29/05/18	cr	HSBC	interest		1.75							1.75
				21500.00	3.56	228.00	0.00	0.00	0.00	0.00	0.00	21731.56

Payments

May-18														
Date	Pmnt ID	Paid to	Details	Salary & Tax	Admin	BT & SSE	Grants	Subs	Open Spaces	Op W/Shed	TEP	Xmas lights	GDPR & web site	Total Payments
				823.90	186.87	575.67	0.00	648.22	733.61	0.00	0.00	0	4600.00	7568.27
03/05/18	100869	J Fisher	mower repairs						907.74					907.74
	100870	AC Gardens	grass cuts						700.00					700.00
	100871	HMRC	Clerk April tax	168.00										168.00
	100872	F MacLeod	Clerk April salary	672.70										672.70
	100873	F MacLeod	Clerk April exps		46.96									46.96
14/05/18	100874	Boxrap Ltd	litter bin						271.20					271.20
	100875	ABS	cartridges		42.36									42.36
	100876	AC Gardens	grass cuts						300.00					300.00
31/05/18	100877	F MacLeod	Clerk May salary	672.50										672.50
	100878	HMRC	Clerk May tax	168.20										168.20
	100879	F MacLeod	Clerk May exps		54.42									54.42
	100880	F MacLeod	Clerk storage		65.00									65.00
	100881	M Gore	APM exps		80.00									80.00
	100882	J Wilson	litter pickers						92.52					92.52
	100883	Findon Village Collective Ltd	APM exps		48.19									48.19
21/05/18	DD	SSE	electrical supply			13.87								13.87
				2505.30	523.80	589.54	0.00	648.22	3005.07	0.00	0.00	0.00	4600.00	11871.93

Bank reconciliation

Balance as at 31/05/2018		Balance B/forward	72029.47
CA	39224.87	Receipts	1.75
DA	30485.52	Payments	4303.66
	<b>69710.39</b>		<b>67727.56</b>
755, 761,			
Uncl'd	842, 844,		
chqs	877-883		
	<b>1982.83</b>		
	<b>67727.56</b>		

Agenda item 18.79 b

Payments total: £4206.32

Date	Jun-18													
	Pmnt ID	Paid to	Details	Salary & Tax	Admin	BT & SSE	Grants	Subs	Open Spaces	Op W/Shed	TEP	Xmas lights	GDPR & web site	Total Payments
				2505.30	523.80	589.54	0.00	648.22	3005.07	0.00	0.00	0	4600.00	11871.93
07/06/18	100884	AC Gardens	grass cuts						1000.00					1000.00
	100885	G Langford	soil for NG						20.00					20.00
25/06/18	100886	Findon Garden Machinery	services						43.01					43.01
	100887	D Henty	OS vols fuel						12.76					12.76
	100888	AC Gardens	grass cuts						600.00					600.00
	100889	R Bell	domain renewal		19.19									19.19
	100890	SSALC	Cllr event		72.00									72.00
	100891	JNR Computer Services	licences and annual IT Support										2199.36	2199.36
	100892	R S Hall & Co	int audit		240.00									240.00
				2505.30	854.99	589.54	0.00	648.22	4680.84	0.00	0.00	0.00	6799.36	16078.25