

BINEGAR PARISH COUNCIL

Accounts for year ended 31 March 2019

Receipts & payments account

<i>2017-18</i>		<i>2018-19</i>
£		£
	Income	
9,000	Precept	9,000.00
3,807	Rent	4,073.00
2,250	VAT reclaim	5,872.41
301	Wayleaves	194.71
930	Cemetery fees	2,870.00
17,457	Donations and grants	5,070.00
152	Other income	710.00
36	National Savings account	55.54
0	Binegar Playing Fields account	0.00
<u>33,932</u>	Total	<u>27,845.66</u>
	Expenditure	
3,435	Staff	3,759.00
909	Office and administration	491.09
5,203	Grass cutting	4,593.54
311	Maintenance	1,189.17
573	Insurance	698.94
0	Land	0.00
480	Audit	615.00
150	Donations	1,212.47
107	Subscriptions	201.84
0	Training	50.00
0	Fund transfers	0.00
44,811	Projects	8,978.64
<u>55,979</u>	Total	<u>21,789.69</u>
-22,047	Surplus/deficit for the year	6,055.97
30,338	Fund balance brought forward	8,290.89
8,291	Fund balances carried forward	14,346.86
	Represented by:	
633	TSB current account	6,633.36
7,658	National Savings account	7,713.50
<u>8,291</u>	Total	<u>14,346.86</u>

Bank reconciliation

<i>2017-18</i>		<i>2018-19</i>
£		£
	All accounts	
30,338	Opening balance	8,290.89
33,932	Receipts in year	27,845.66
<u>64,270</u>		<u>36,136.55</u>
55,979	Payments in year	21,789.69
<u>8,291</u>	Closing balance	<u>14,346.86</u>
	Represented by	
633	TSB current account	6,633.36
7,658	National Savings account	7,713.50
<u>8,291</u>	Total	<u>14,346.86</u>

Record of donations and grants

Date	Donor	£
22/11/18	Somerset Rivers Authority	4,070.00
13/2/19	Sperring Charitable Trust	1,000.00

Earmarked funds

Playground fence	9,000.00
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Signed

Chair

Clerk and Responsible Financial Officer

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

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

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

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

11 June 2019

and recorded as minute reference:

10.2 REFERENCE

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

Chairman

Richard Hogg SIGNED

Clerk

D. Abbott SIGNED

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

Authority web address

www.binegar-pc.org.uk

Section 2 – Accounting Statements 2018/19 for

BINEGAR PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	30,337	8,291	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	9,000	9,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	24,932	18,846	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	3,435	3,749	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	Nil	Nil	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	52,543	18,031	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	8,291	14,347	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	8,291	14,347	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	378,285	378,285	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	Nil	Nil	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

11 June 2019

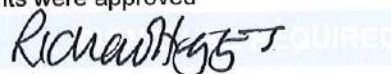
I confirm that these Accounting Statements were approved by this authority on this date:

11 June 2019

as recorded in minute reference:

10.3 REFERENCE

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

 RICHARD HIGGS

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Binegar Parish Council – SO0026

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 2019; 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 2018/19

Except for the matters reported below*, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.

- The figure in Section 2, Box 9 of the prior year comparative column does not agree to the prior year final signed AGAR. Box 9 should read £378,235 in both columns on the 18/19 AGAR.

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

None

3 External auditor certificate 2018/19

We 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 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

16/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

BINEGAR PARISH COUNCIL

Asset register 2018

Description	Area acres	Estimated value		2007 valuation £
		2018 £	2017 £	
<b style="color: blue;">Agricultural land				
Fields at Emborough	45.11	219,000	219,000	146,000
<b style="color: blue;">Amenity land				
Binegar Bottom	11.46	30,000	30,000	30,000
Recreation Field	0.78	15,000	15,000	15,000
Bus stop, A37, Gurney Slade	0.00	1,000	1,000	1,000
Clarke's Pool, Gurney Slade	n/k	n/k	n/k	n/k
Binegar Memorial Hall	0.45	0	0	0
<b style="color: blue;">Physical assets				
Playground apparatus		61,731	52,355	30,000
- Boundary fence		5,600	5,600	-
Community defibrillator		3,000	3,000	-
Binegar Cemetery				
- Burial plots		16,000	16,000	16,575
- Boundary fence		6,048	-	-
- Lych gate		16,257	-	-
Park benches at Dalleston, Neville's Batch and the School		1,200	1,200	300
Park bench at Clarke's Pool		900	900	200
Notice Boards at the Hall, Dalleston and Binegar Lane		1,500	1,500	300
OS 1:2500 map of Binegar, 1930		200	200	200
Temporary fencing		500	500	-
Refuse bin, Dog Poo Bin		300	300	50
	57.80	378,235	346,555	239,625

Diane Abbott
31 March 2018

Items of expenditure over £100

3 April 2018	HMRC - income tax	£163.80
5 April 2018	Defibrillator annual maintenance	£122.40
11 April 2018	Insurance	£579.41
1 May 2018	Playground train turfing	£290.00
1 May 2018	Playground climbing frame turfing	£125.00
7 May 2018	Grass cutting contract	£546.85
24 May 2018	Internal audit fee	£255.00
6 June 2018	Grass cutting contract	£546.85
17 July 2018	Annual playground safety inspection	£161.00
9 July 2018	Grass cutting contract	£546.85
11 August 2018	Grass cutting contract	£546.85
4 September 2018	HMRC - income tax	£193.20
20 September 2018	External audit fee	£300.00
11 September 2018	Grass cutting contract	£546.85
4 September 2018	Gurney Slade ditch bramble clearance	£145.83
8 October 2018	Grass cutting contract	£546.85
26 October 2018	Flood management attenuation pond - Binegar Botte	£3,950.00
26 October 2018	Parish News contribution	£350.00
31 October 2018	Yew tree maintenance - Holy Trinity Churchyard	£1,100.00
5 November 2018	Royal British Legion - donation	£100.00
5 November 2018	HMRC - income tax	£193.20
22 November 2018	Pier caps for Holy Trinity Churchyard gate	£2,236.00
22 November 2018	Expenses for Remembrance Day lunch	£147.53
8 November 2018	Grass cutting contract	£546.85
4 February 2019	Citizens Advice Mendip - donation	£150.00
5 February 2019	Meeting room hire	£175.00
5 February 2019	Help for Heroes donation	£281.23
5 February 2019	Royal British Legion - donation	£281.24

The Council is required to publish this list by the *Local Audit and Accountability Act, 2014*. It excludes salary payments and any VAT, which, where paid, was recovered.

Diane Abbott
Parish Clerk
2 April 2019