

Section 2 – Accounting Statements 2017/18 for

BECKLEY PARISH COUNCIL
ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	31127	34785	<i>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.</i>
2. (+) Precept or Rates and Levies	21000	21000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	1506	38614	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	7488	7690	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	11360	12279	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	34785	74430	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	34785	74430	<i>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.</i>
9. Total fixed assets plus long term investments and assets	24378	21761	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

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

13/06/2018

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

13/06/2018

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

BECKLEY 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/MM/YY

*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)

Bank reconciliation – pro forma

Name of smaller authority: BECKLEY PARISH COUNCIL _____

County area (local councils and parish meetings only): EAST SUSSEX

Financial year ending 31 March 2018

Prepared by Mrs Valerie Ades, Clerk & RFO (Name and role)

Date 29.05.2018

Balance per bank statements as at 31 March 2018:	£	£
Reserve	599	
Current	74567	
Petty cash float (if applicable)		75166
Less: any un-presented cheques at 31 March 2018		736
		74430
Add: any un-banked cash at 31 March 2018		
Net balances as at 31 March 2018 (Box 8)		74430

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2017 (Prior year Box 8)	34785
Add: Receipts in the year	59614
Less: Payments in the year	19969
Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)	74430

(See [example](#) for guidance if required)

Explanation of variances – pro forma

Name of smaller authority:

BECKLEY PARISH COUNCIL

County area (local councils and parish meetings only):

EAST SUSSEX

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	21,000	21,000			
Box 3 <i>Total other receipts</i>	1,506	38,614	37,108	2,464	Increase in funding/grants received for new play equipment etc. £34,805. Increase in VAT refund £712. Transparency Code grant £1665 - decrease in other receipts £74
Box 4 <i>Staff costs</i>	7,488	7,690	202	3	
Box 5 <i>Loan interest/ capital repayments</i>	0	0			
Box 6 <i>All other payments</i>	11,360	12,279	919	8	
Box 9 <i>Total fixed assets & long term investments & assets</i>	24,378	21,761	-2,617	-11	-£5K War memorial ownership now unknown. +£2K scrap/repair value play equipment + £500 Projector and other small sundry items not previously accounted for.
Box 10 <i>Total borrowings</i>	0	0			
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority was in receipt of grants/donations for new play equipment amounting to £35,060. Cash reserves are broken down as unrestricted general reserves £24,370, unrestricted designated reserves £15,000 and restricted reserves £35,060.				