

## Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

MARTLEY 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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
			✓

\*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:

16.18  
14.05.2018  
dated

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

Chairman X M. W. North X  
Clerk J. Sale

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

martley-pc.org.uk



# Annual Internal Audit Report 2017/18

## MARTLEY 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.	N/A		
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)	Agreed? Please choose one of the following		
	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

09/05/18

Name of person who carried out the internal audit

ROBERT M. DAVIS

Signature of person who carried out the internal audit



Date

09/05/2018

\*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 2 – Accounting Statements 2017/18 for

### MARTLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	RESTATED 23700	229,320	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 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	20128	21,700	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	227902	57,478	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	8810	8793	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	0.0	0.0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	33,600	206,655	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	229,320	93,050	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	229,320	93050	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	41,014	122,598	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	0.0	0.0	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

*J. Dale*

Date

14-05-2018

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

14/05/2018

and recorded as minute reference:

17.18

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

x *M. W. Noth* x



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

In respect of

MARTLEY 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

External Auditor Signature

Date

\*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))

# Explanation of variances – pro forma

Name of smaller authority: Martley Parish Council

County area (local councils and parish meetings only): \_\_\_\_\_

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 £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	20128	21700	1572	7.8	
<b>Box 3</b> <i>Total other receipts</i>	227902	57478	-170,424	-74.77	<b>Variance – £170,424</b> 2016/17 Grants received £221,050 2017/2018 Grant received £13611 Plus phone mast payment £23540 Additional VAT refund £15468 Reduction of £168,431
<b>Box 4</b> <i>Staff costs</i>	8810	8793	-17	-.19	
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	0.00	0.00	0.00	0.00	
<b>Box 6</b> <i>All other payments</i>	33600	205575	171,975	511.89	S106 payments Burial Ground £83,931 BMX Track £73,535 Footpath/Gates £11,850 Total - £169,316
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	41014	122598	81584	198.9	Purchase of land for burial ground
<b>Box 10</b> <i>Total borrowings</i>	0.00	0.00	0.00	0.00	
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: £53,000 for completion of burial ground project – to be completed 2018-2019 £20,000 from mast installation to be used on playing fields £20,000 general reserve				

## CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: MARTLEY PARISH COUNCIL

County Area (local councils and parish meetings only): \_\_\_\_\_

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on 4 JUNE 2018

and ending on 13 JULY 2018

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days inclusive and must include the first 10 working days of July 2018.

We have suggested the following dates: Monday 4 June – Friday 13 July 2018.

The latest possible dates that comply with the statutory requirements are Monday 2 July – Friday 10 August 2018.)

Signed: J. Dale

Role: Chair & RFO.

PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH  
THE AGAR AND OTHER REQUESTED DOCUMENTATION



## MARTLEY PARISH COUNCIL - ASSET REGISTER

ITEM	DESCRIPTION	DATE PURCHASED	VALUE (£)	COMMENTS
Weighbridge	Brick built owned by WCC		N/A	Leased from WCC
Martley Playing Field	5.6 acres	1987	£12,000	Leased to MRA until 2041
Sports Pavilion	Brick sports pavilion	1990	N/A	Playing Fields
Tools and storage shed Path-or-Nones	See separate sheet	Various	£3,675	Stored at "Inglewood" Hillside
Timber Bus Shelter		1987	£1,844	Sited in Martley
Litter Bins	Various types	Various	£1,186	Sited in Martley
Computer/Printer	HP Pavilion/HP3070A	2008/2011		Scrapped 2014
3 Seats	Various types	1997/1999, 2000	£1,701	Sited in Martley
Public Notice Board		Repaired in 2001		Scrapped 2013
PC Notice Board		2007		Scrapped 2017
Speed Sign	VASS	2011	£3,800	Mobile in village
Oak Bus shelter		2012	£2,600	St Peters Drive
Additional Play Equipment	See separate sheet	2012	N/A	Playing Fields
Litter Bin	Glasdon	2012	£329	Sited in Martley
Public Notice Board	Wooden Board	2013	£1,264	Weighbridge
MRA Mowing Equipment	Tractor & Mower	2013		Stored at Taylors Martley
Weighbridge furniture	Table, Planters, Bollards	2013	£970	Weighbridge
Weighbridge Equipment	2nd hand computer etc	2013	£1,500	Weighbridge
Garden Equipment	Strimmer etc.	2013	£350	Little Laurels, Martley
Wooden Planters	4 Village Planters	2014	£410	Sited in Martley
Defibrillators & Cabinets	2 Defibrillators for public use	2014	£2,825	Weighbridge & Berrow Green
Drain Jetter	Van Pack Drain Jetter	2014	£1,330	Shared between 3 parishes
Computer/Printer	Acer Laptop HP Officejet	2014	£465	1 Vernon Close
cctv equipment	Cameras, etc	2016	£4,500	Martley playing fields
PC Notice Board	Metal double door	2017	£609	Weighbridge
Burial Ground	5 acres land	2017	£80,700	Berrow Green Road
Litter bins	3 litter bins - Roadware	2017	£540	Playing Fields
<b>TOTAL</b>			<b>£122,598</b>	

**Bank Reconciliation****Martley Parish Council**

Prepared by: Janet Dale, RFO

Date: 31.03.18

**Balance per bank statements**

£	£
Lloyds 01865000	£24,278.35
Lloyds 12139862	£51,317.74
Lloyds 12139363	0.00
Scottish Widows	£20,141.78
	£95,737.87
1790	£52.37
1854	£3.98
1859	£189.00
1941	£70.00
BACS 1	276.00
BACS 2	111.28
BACS 3	£170.00
BACS 4	£176.36
BACS 5	312.00
BACS 6	643.48
BACS 7	252.60
BACS 8	10.00
BACS 9	419.90
Total Unpresented	2,686.97
Net bank balances	£93,050.90

**Cash Book**

Closing Balance 1st April 2017	£229,320.83
Add: Receipts in year	£79,178.74
Less: Payments in year	£215,448.67
<b><u>Closing balance as per cash book</u></b>	<b>£93,050.90</b>

Signed ..... Signed .....