

Detailed Income & Expenditure by Budget Heading 30/04/2020

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 ADMINISTRATION							
1030 LETTING INCOME	120	0	(120)			0.0%	
1075 PRECEPT SUPPORT GRANT	3,170	3,170	0			100.0%	
1076 PRECEPT	362,189	362,189	0			100.0%	
1085 CERTIFYING DOCUMENTS CHARGE	50	0	(50)			0.0%	
1090 INTEREST RECEIVED	1,064	1,000	(64)			106.4%	
ADMINISTRATION :- Income	366,593	366,359	(234)			100.1%	0
4001 STAFF PAY/OP COSTS	55,412	62,689	7,278		7,278	88.4%	
4008 TRAINING	885	1,400	515		515	63.2%	
4009 TRAVELLING EXPENSES	160	300	140		140	53.5%	
4011 RATES	5,033	5,000	(33)		(33)	100.7%	
4014 ELECTRICITY	1,847	1,800	(47)		(47)	102.6%	
4016 CLEANING	809	800	(9)		(9)	101.1%	
4018 HEALTH & SAFETY	761	1,200	439		439	63.4%	
4019 SECURITY	2,364	600	(1,764)		(1,764)	394.0%	1,616
4020 MISC. EXPENSES	850	1,000	150		150	85.0%	
4021 TELEPHONE/FAX	1,105	2,500	1,395		1,395	44.2%	
4023 STATIONERY/PRINTING	2,960	4,000	1,040		1,040	74.0%	
4024 SUBSCRIPTIONS	3,111	3,500	389		389	88.9%	
4025 INSURANCE	1,300	1,400	100		100	92.8%	
4026 COMPUTER/IT COSTS	6,028	3,600	(2,428)		(2,428)	167.4%	1,656
4036 PROPERTY MAINTENANCE	2,000	2,000	0		0	100.0%	671
4051 BANK CHARGES	501	700	199		199	71.5%	
4055 ACCOUNTING SUPPORT	2,103	2,000	(103)		(103)	105.1%	
4057 AUDIT FEES	1,539	2,000	461		461	76.9%	
4059 OTHER PROF FEES	8,910	2,000	(6,910)		(6,910)	445.5%	1,800
4061 ELECTIONS	8,936	0	(8,936)		(8,936)	0.0%	8,936
ADMINISTRATION :- Indirect Expenditure	106,611	98,489	(8,122)	0	(8,122)	108.2%	14,679
Net Income over Expenditure	259,982	267,870	7,888				
6000 plus Transfer from EMR	12,929						
6001 less Transfer to EMR	1,750						
Movement to/(from) Gen Reserve	271,162						
102 CIVIC ACTIVITIES							
4006 CHAIRMAN'S ALLWCE	0	450	450		450	0.0%	
4008 TRAINING	280	1,740	1,460		1,460	16.1%	
4009 TRAVELLING EXPENSES	0	500	500		500	0.0%	
4020 MISC. EXPENSES	1,914	1,000	(914)		(914)	191.4%	

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4063 CIVIC SERVICE	0	200	200		200	0.0%	
CIVIC ACTIVITIES :- Indirect Expenditure	<u>2,194</u>	<u>3,890</u>	<u>1,696</u>	<u>0</u>	<u>1,696</u>	<u>56.4%</u>	<u>0</u>
Net Expenditure	<u>(2,194)</u>	<u>(3,890)</u>	<u>(1,696)</u>				
<u>105 PUBLIC CONVENIENCES</u>							
4001 STAFF PAY/OP COSTS	3,726	4,898	1,172		1,172	76.1%	
4011 RATES	2,234	4,304	2,070		2,070	51.9%	
4012 WATER	133	400	267		267	33.3%	
4014 ELECTRICITY	284	400	116		116	70.9%	
4016 CLEANING	9,095	10,500	1,405		1,405	86.6%	
4018 HEALTH & SAFETY	1,539	2,000	461		461	76.9%	
4025 INSURANCE	394	350	(44)		(44)	112.5%	
4036 PROPERTY MAINTENANCE	1,874	1,400	(474)		(474)	133.9%	
PUBLIC CONVENIENCES :- Indirect Expenditure	<u>19,278</u>	<u>24,252</u>	<u>4,974</u>	<u>0</u>	<u>4,974</u>	<u>79.5%</u>	<u>0</u>
Net Expenditure	<u>(19,278)</u>	<u>(24,252)</u>	<u>(4,974)</u>				
<u>107 FGP GRANTS (& S137)</u>							
4701 GRANTS POWER GEN COMPETENCE	1,260	2,000	740		740	63.0%	
FGP GRANTS (& S137) :- Indirect Expenditure	<u>1,260</u>	<u>2,000</u>	<u>740</u>	<u>0</u>	<u>740</u>	<u>63.0%</u>	<u>0</u>
Net Expenditure	<u>(1,260)</u>	<u>(2,000)</u>	<u>(740)</u>				
<u>201 RECREATION GENERAL</u>							
1020 PITCH HIRE INCOME	5,819	3,700	(2,119)			157.3%	
1021 TENNIS INCOME	1,037	2,500	1,463			41.5%	
1077 COMPENSATORY GRANT	16,240	16,240	0			100.0%	
1089 MISCELLANEOUS INCOME	217,946	500	(217,446)			43589.1	210,987
RECREATION GENERAL :- Income	<u>241,042</u>	<u>22,940</u>	<u>(218,102)</u>			<u>1050.7%</u>	<u>210,987</u>
4001 STAFF PAY/OP COSTS	53,659	75,090	21,431		21,431	71.5%	
4003 TEMPORARY WORKERS	5,514	2,000	(3,514)		(3,514)	275.7%	
4008 TRAINING	0	800	800		800	0.0%	
4009 TRAVELLING EXPENSES	0	500	500		500	0.0%	
4012 WATER	144	200	56		56	71.8%	
4014 ELECTRICITY	1,666	700	(966)		(966)	238.0%	
4017 REFUSE COLLECTION	5,524	5,200	(324)		(324)	106.2%	
4018 HEALTH & SAFETY	803	1,500	697		697	53.6%	
4019 SECURITY	553	500	(53)		(53)	110.7%	
4020 MISC. EXPENSES	1,960	2,000	40		40	98.0%	

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4021 TELEPHONE/FAX	1,149	1,500	351		351	76.6%	
4024 SUBSCRIPTIONS	53	150	97		97	35.5%	
4025 INSURANCE	924	900	(24)		(24)	102.7%	
4037 GROUNDS MAINTENANCE	15,442	6,800	(8,642)		(8,642)	227.1%	8,358
4038 EQPT HIRE/CONTRACTS	5,180	5,000	(180)		(180)	103.6%	
4040 PLAY EQUIPT MAINT'CE	2,349	2,000	(349)		(349)	117.5%	
4041 EQPT/VHICLE/MC/MNTCE	908	2,100	1,192		1,192	43.2%	
4042 TREE MANAGEMENT	1,930	4,000	2,070		2,070	48.3%	
4043 TRACTOR MAINTENANCE	1,226	1,200	(26)		(26)	102.2%	
4044 FUEL & OIL	1,933	2,200	267		267	87.9%	
4048 EQUIPMENT - PURCHASE	20,580	1,200	(19,380)		(19,380)	1715.0%	22,235
4049 TENNIS MGMT FEE	230	0	(230)		(230)	0.0%	
4059 OTHER PROF FEES	525	0	(525)		(525)	0.0%	525
RECREATION GENERAL :- Indirect Expenditure	122,252	115,540	(6,712)	0	(6,712)	105.8%	31,118
Net Income over Expenditure	118,790	(92,600)	(211,390)				
6000 plus Transfer from EMR	31,118						
6001 less Transfer to EMR	210,987						
Movement to/(from) Gen Reserve	(61,079)						
202 CAR PARK							
1200 SNOXHALL CARPARK INCOME	22,926	0	(22,926)			0.0%	16,899
CAR PARK :- Income	22,926	0	(22,926)				16,899
4011 RATES	628	0	(628)		(628)	0.0%	
4036 PROPERTY MAINTENANCE	9,904	0	(9,904)		(9,904)	0.0%	9,904
CAR PARK :- Indirect Expenditure	10,532	0	(10,532)	0	(10,532)		9,904
Net Income over Expenditure	12,394	0	(12,394)				
6000 plus Transfer from EMR	9,904						
6001 less Transfer to EMR	16,899						
Movement to/(from) Gen Reserve	5,399						
203 YOUTH CENTRE							
1010 RENT RECEIVED	43	0	(43)			0.0%	43
1051 YOUTH CENTRE INCOME	9,827	4,500	(5,327)			218.4%	
YOUTH CENTRE :- Income	9,869	4,500	(5,369)			219.3%	43
4001 STAFF PAY/OP COSTS	6,611	8,842	2,231		2,231	74.8%	
4011 RATES	606	3,355	2,749		2,749	18.1%	

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4012 WATER	859	800	(59)		(59)	107.4%	
4014 ELECTRICITY	711	650	(61)		(61)	109.4%	
4015 GAS	1,790	1,000	(790)		(790)	179.0%	
4016 CLEANING	2,197	2,200	3		3	99.9%	
4018 HEALTH & SAFETY	2,470	2,600	130		130	95.0%	
4019 SECURITY	283	900	617		617	31.4%	
4020 MISC. EXPENSES	170	100	(70)		(70)	169.5%	
4025 INSURANCE	1,106	1,300	195		195	85.0%	
4036 PROPERTY MAINTENANCE	5,924	1,000	(4,924)		(4,924)	592.4%	3,390
YOUTH CENTRE :- Indirect Expenditure	22,726	22,747	21	0	21	99.9%	3,390
Net Income over Expenditure	(12,856)	(18,247)	(5,391)				
6000 plus Transfer from EMR	3,390						
6001 less Transfer to EMR	43						
Movement to/(from) Gen Reserve	(9,509)						
204 ALLOTMENTS							
1010 RENT RECEIVED	2,171	3,750	1,579			57.9%	
ALLOTMENTS :- Income	2,171	3,750	1,579			57.9%	0
4001 STAFF PAY/OP COSTS	5,183	5,736	553		553	90.4%	
4012 WATER	317	1,400	1,083		1,083	22.7%	
4025 INSURANCE	178	200	22		22	89.1%	
4037 GROUNDS MAINTENANCE	420	600	180		180	70.0%	
ALLOTMENTS :- Indirect Expenditure	6,098	7,936	1,838	0	1,838	76.8%	0
Net Income over Expenditure	(3,927)	(4,186)	(259)				
205 SNOXHALL PAVILION							
1010 RENT RECEIVED	8,279	3,600	(4,679)			230.0%	
SNOXHALL PAVILION :- Income	8,279	3,600	(4,679)			230.0%	0
4001 STAFF PAY/OP COSTS	5,963	9,292	3,329		3,329	64.2%	
4011 RATES	923	2,135	1,212		1,212	43.2%	
4012 WATER	759	1,000	241		241	75.9%	
4014 ELECTRICITY	0	1,200	1,200		1,200	0.0%	
4015 GAS	3,106	3,600	494		494	86.3%	
4016 CLEANING	3,091	3,800	709		709	81.3%	
4018 HEALTH & SAFETY	2,783	2,800	17		17	99.4%	
4019 SECURITY	2,694	750	(1,944)		(1,944)	359.3%	1,960
4020 MISC. EXPENSES	257	300	43		43	85.6%	

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4025 INSURANCE	1,897	2,300	403		403	82.5%	
4036 PROPERTY MAINTENANCE	4,079	3,300	(779)		(779)	123.6%	
SNOXHALL PAVILION :- Indirect Expenditure	25,552	30,477	4,925	0	4,925	83.8%	1,960
Net Income over Expenditure	(17,273)	(26,877)	(9,604)				
6000 plus Transfer from EMR	1,960						
Movement to/(from) Gen Reserve	(15,313)						
209 REC CAPITAL PROJECTS							
4048 EQUIPMENT - PURCHASE	2,758	0	(2,758)		(2,758)	0.0%	
REC CAPITAL PROJECTS :- Indirect Expenditure	2,758	0	(2,758)	0	(2,758)		0
Net Expenditure	(2,758)	0	2,758				
301 VILLAGE HALL							
1013 CUPBOARD HIRE	293	1,300	1,007			22.6%	
1030 LETTING INCOME	22,804	23,345	541			97.7%	
VILLAGE HALL :- Income	23,097	24,645	1,548			93.7%	0
4001 STAFF PAY/OP COSTS	9,149	17,934	8,785		8,785	51.0%	
4003 TEMPORARY WORKERS	0	500	500		500	0.0%	
4008 TRAINING	0	200	200		200	0.0%	
4011 RATES	2,430	2,306	(124)		(124)	105.4%	
4012 WATER	574	1,000	426		426	57.4%	
4014 ELECTRICITY	1,469	1,500	31		31	97.9%	
4015 GAS	2,854	3,400	546		546	83.9%	
4016 CLEANING	2,461	3,000	539		539	82.0%	
4017 REFUSE COLLECTION	861	850	(11)		(11)	101.3%	
4018 HEALTH & SAFETY	3,670	2,500	(1,170)		(1,170)	146.8%	
4019 SECURITY	431	250	(181)		(181)	172.6%	
4020 MISC. EXPENSES	381	300	(81)		(81)	127.0%	
4025 INSURANCE	3,793	3,500	(293)		(293)	108.4%	
4036 PROPERTY MAINTENANCE	26,422	3,000	(23,422)		(23,422)	880.7%	24,782
4059 OTHER PROF FEES	249	1,000	751		751	24.9%	440
4065 PWLB VILLAGE HALL ROOF	10,662	10,663	1		1	100.0%	
VILLAGE HALL :- Indirect Expenditure	65,407	51,903	(13,504)	0	(13,504)	126.0%	25,222
Net Income over Expenditure	(42,310)	(27,258)	15,052				
6000 plus Transfer from EMR	25,222						
Movement to/(from) Gen Reserve	(17,088)						

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401 CEMETERY							
1040 BURIAL FEES	11,875	10,000	(1,875)			118.8%	
1041 MEMORIAL FEES	7,242	10,000	2,758			72.4%	
1042 GRANT OF RIGHTS	8,800	5,000	(3,800)			176.0%	
1043 Transfer Fees for Graves	1,950	1,000	(950)			195.0%	
CEMETERY :- Income	29,867	26,000	(3,867)			114.9%	0
4001 STAFF PAY/OP COSTS	35,169	38,459	3,290		3,290	91.4%	
4003 TEMPORARY WORKERS	8,548	10,196	1,648		1,648	83.8%	
4008 TRAINING	0	500	500		500	0.0%	
4011 RATES	791	750	(41)		(41)	105.5%	
4012 WATER	137	152	15		15	90.3%	
4014 ELECTRICITY	51	240	189		189	21.1%	
4017 REFUSE COLLECTION	861	1,025	164		164	84.0%	
4018 HEALTH & SAFETY	242	300	58		58	80.5%	
4019 SECURITY	153	150	(3)		(3)	102.0%	
4020 MISC. EXPENSES	578	600	22		22	96.3%	
4021 TELEPHONE/FAX	125	200	75		75	62.3%	
4024 SUBSCRIPTIONS	95	318	223		223	29.9%	
4025 INSURANCE	175	222	47		47	78.8%	
4036 PROPERTY MAINTENANCE	4,827	1,000	(3,827)		(3,827)	482.7%	
4037 GROUNDS MAINTENANCE	429	750	321		321	57.2%	
4038 EQPT HIRE/CONTRACTS	130	500	370		370	26.0%	
4039 FLOWERBEDS	220	1,200	980		980	18.3%	
4041 EQPT/VHICLE/MC/MNTCE	1,070	1,400	330		330	76.4%	
4042 TREE MANAGEMENT	109	1,000	892		892	10.8%	
4044 FUEL & OIL	198	700	502		502	28.2%	
4048 EQUIPMENT - PURCHASE	3,632	1,100	(2,532)		(2,532)	330.2%	1,521
4059 OTHER PROF FEES	0	250	250		250	0.0%	
CEMETERY :- Indirect Expenditure	57,538	61,012	3,474	0	3,474	94.3%	1,521
Net Income over Expenditure	(27,671)	(35,012)	(7,341)				
6000 plus Transfer from EMR	1,521						
Movement to/(from) Gen Reserve	(26,150)						
501 PLANNING							
4001 STAFF PAY/OP COSTS	7,996	8,548	552		552	93.5%	
PLANNING :- Indirect Expenditure	7,996	8,548	552	0	552	93.5%	0
Net Expenditure	(7,996)	(8,548)	(552)				

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<u>912</u> EMR FINANCE - CAPITAL							
9125 EMR NEIGHBOURHOOD PLAN	1,395	0	(1,395)		(1,395)	0.0%	1,345
EMR FINANCE - CAPITAL :- Indirect Expenditure	<u>1,395</u>	<u>0</u>	<u>(1,395)</u>	<u>0</u>	<u>(1,395)</u>		<u>1,345</u>
Net Expenditure	<u>(1,395)</u>	<u>0</u>	<u>1,395</u>				
6000 plus Transfer from EMR	1,345						
Movement to/(from) Gen Reserve	<u>(50)</u>						
<u>940</u> EMR VH CAPITAL							
4036 PROPERTY MAINTENANCE	440	0	(440)		(440)	0.0%	
EMR VH CAPITAL :- Indirect Expenditure	<u>440</u>	<u>0</u>	<u>(440)</u>	<u>0</u>	<u>(440)</u>		<u>0</u>
Net Expenditure	<u>(440)</u>	<u>0</u>	<u>440</u>				
Grand Totals:- Income	703,845	451,794	(252,051)			155.8%	
Expenditure	452,036	426,794	(25,242)	0	(25,242)	105.9%	
Net Income over Expenditure	<u>251,808</u>	<u>25,000</u>	<u>(226,808)</u>				
plus Transfer from EMR	87,389						
less Transfer to EMR	229,679						
Movement to/(from) Gen Reserve	<u>109,519</u>						

			EXPENDITURE	
101	4011	Rates	-33	Rates increase
101	4014	Electricity	-47	£600 estimated journal whilst Invoice awaited
101	4016	Cleaning	-9	Office telephone £114.48 incorrectly Journalled.
101	4019	Security	-1764	£1,616 on new alarm from capital EMR and maintenance contract increase from £90 to £383
101	4026	Computer/IT	-2428	New photocopier from capital EMR £1656, new data projector £240, move data to Sharepoint £302, COVID costs £90 home computer connection, Goto Meeting £182
101	4055	Accounting fees	-103	New charity work £639
101	4059	Professional Fees	-6910	HR support £2,084, CVHT legal fees £4117, Amlets Lane allotments legal fees £2,225 to be reclaimed from CALA Homes
101	4061	Elections	-8936	Funded from capital EMR
102	4020	Misc expenses	-914	COVID items Survey Monkey £320, Food Bank £91, Gloves SC £88, Banners £415
105	4025	Insurance	-44	Renewal came in after budget agreed
105	4036	Property maintenance	-474	Locksmith £239, new cistern £328
201	4003	Temporary workers	-3515	Footpath repair £940, ditch work Knowle Lane £980, remove allots fruit cages £300, hedge cutting £810, grass cutting £210, grass cutting £333
201	4014	Electricity	-966	First full year of electricity bills
201	4017	Refuse	-324	Skips £848, battery recycling £165
201	4019	Security	-53	Trailer lock
201	4025	Insurance	-24	Renewal came in after budget agreed
201	4037	Grounds maintenance	-8642	Fencing £1200 from PIC in EMR, Snoxhall ditch clearance £980 should be code 4003, BH car park £3,748 from capital EMR, Bark and sand top up £2,720 from capital EMR
201	4038	Eqpt hire/contracts	-180	Accrual £525
201	4040	Play Equip maint	-349	New swing cradles £525
201	4043	Tractor maintenance	-26	Tractor service
201	4048	Equipment - purchase	-19380	Capital purchase of play equip £18,349 and John Deere deck £1,216
201	4049	Tennis mgmt fee	-230	New cost centre to correctly account for tennis mgmt fee VAT
201	4059	Professional Fees	-525	Survey of football pitch from s106 EMR
202	4011	Rates	-628	Rates not budgeted
202	4036	Property maintenance	-9904	Payment to charity bank account
203	4012	Water	-59	Centenary Garden £343
203	4014	Electricity	-61	Higher bill in March
203	4015	Gas	-790	Accrual £913
203	4020	Misc expenses	-70	Party banners £80
203	4036	Property Maintenance	-4924	New exterior lighting £1,330 and Insurance excess £250 for window replacement, new windows £2550 from charity EMR, Alarm upgrade £840 from charity EMR
205	4019	Security	-1944	New intruder alarm £1960 from charity EMR
205	4036	Property maintenance	-779	Roof repair £1,400
209	4048	Equipment purchase	-2758	Trailer purchased from Capital EMR
301	4011	Rates	-124	
301	4017	Refuse	-11	Increased costs
301	4018	Health and Safety	-1170	Telephone/broadband £574, Fall arrest extras £428, pump failure and leak £160
301	4019	Security	-181	Lock £151, CCTV problem £30
301	4020	Misc expenses	-81	Bonfire programme £85
301	4025	Insurance	-293	Renewal came in after budget agreed
301	4036	Property maintenance	-23422	£26,328 VH repairs from EMR
401	4011	Rates	-41	
401	4019	Security	-3	Service agreement for new alarm
401	4036	Property maintenance	-3827	Cemetery drainage survey from general reserve £4475
401	4048	Equipment - purchase	-2532	Memorial bench £437, Billy Goat £1521 from capital EMR, memorial wall from general reserves £975
912	9125	Neighbourhood Plan	-1395	EMR expenditure
940	4036	Property maintenance	-440	Village Hall architect fees from VH EMR
			INCOME	
201	1020	Pitch hire income	2119	Over budget
201	1021	Tennis income	-1463	Courts closed due to condition
201	1089	Misc income	217446	Active Spaces £2,499, s106 funding £181,342, Betty Riseley Trust £31,747, Lions £1029
202	1200	Car park income	22926	Charity account £10,204
203	1010	Rent received	43	Youth Council Music Club moved to EMR
203	1051	Youth Centre income	5327	Over budget - new clients and new long term client from February
204	1010	Allotments rent	1579	Over budget due to invoice date change to 01 Oct
205	1010	Pavilion income	4670	Over budget due to new client - nursery started in Sept
301	1013	Cupboard hire	-1007	Under budget
301	1030	Village Hall income	-541	Under budget £1904 In credits due to COVID 19
401	1040	Burial Fees	1875	Over budget
401	1041	Memorial Fees	-2758	Under budget
401	1042	Grant of Rights	3800	Over budget
401	1043	Transfer of graves	950	Over budget

Peter J Consultants

Lyoth Cottage, Lyoth Lane, Lindfield, West Sussex RH16 2QA

Email: peter.j.consultants@btinternet.com

Tel: 01444 412423 – Mob: 07763 174800

CRANLEIGH PARISH COUNCIL
Internal Audit Annual Review – 31/03/2020

In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, as set out in the Governance and Accountability for Local Councils Practitioners' Guide 2019 and meet the needs of the Council. I would only comment by exception. I confirm that I do not have any role within the Council. I will carry out my duties without bias and follow the Public Sector Internal Audit Standards 2012 - to enable the Council to comply with these Standards and the Accounts & Audit Regulations 2015.

Comment:

On this occasion, I was not able to carry out a transaction chase – Invoices to Cash Book to Bank Statements. However, this particular review has been completed several times in the past - and also a few months ago. The Council's Systems are reliable.

Peter Frost
Peter J Consultants
24/04/20

Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

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 and published **before 1 July 2020**.
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 is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

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

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

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 the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- 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 (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR 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 if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial 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 full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved 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 **before 1 July 2020**.

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 the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
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 published?		
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2019/20

CRANLEIGH 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 2020.

The internal audit for 2019/20 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. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

24/04/20

SEE REPORT

Name of person who carried out the internal audit

PETER HOLT

Signature of person who carried out the internal audit

Date 24/04/20

*If the response is 'no' you must include a note to 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 2019/20

We acknowledge as the members of:

CRANLEIGH 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 2020, 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 must be published with the Annual Governance Statement.

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

www.cranleigh-pc.gov.uk

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2019/20 for

CRANLEIGH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	196,484	203,698	<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	344,989	362,189	<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	92,135	341,656	<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	215,369	184,192	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	10,662	10,662	<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	203,878	257,182	<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	203,698	455,507	<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	205,647	450,816	<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	2,097,261	2,112,965	<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	10,489	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, as a body corporate, 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 2020 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

SIGNATURE REQUIRED

Date

SIGNATURE REQUIRED

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

SIGNATURE REQUIRED

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

CRANLEIGH 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 2020; 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 2019/20

(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 2019/20

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 2020.

*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 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Cranleigh Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2020

		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
	1	31/03/2020	Business Account - 01806074	261,514.60
	1	21/04/2020	Fixed Term Deposit 21/04/20	100,000.00
	1	21/05/2020	Fixed Term Deposit 21/05/2020	100,000.00
				461,514.60
<u>Other Cash & Bank Balances</u>				
			BANK OF IRELAND D A	0.00
			LLOYDS FIXED RATE DEPOSIT	0.00
			NAT WEST BONUS SAVER	0.00
			NAT WEST COMM CURRENT AC	0.00
			NAT WEST FIXED RATE BONDS	0.00
			PETTY CASH FLOAT	165.44
			PUBLIC WORKS LOAN BOARD	0.00
			SALES CASH IN HAND	0.00
			SMITH CHARITY A/C	0.00
			WALLHANGING POSTCARD	0.00
			WAR MEMORIAL ACCOUNT	0.00
			YOUTH CENTRE PETTY CASH	0.00
				165.44
				461,680.04
<u>Unpresented Payments</u>				
	1	19/09/2019	010790	48.00
	1	20/02/2020	010928	30.00
	1	18/03/2020	010934	2,295.00
	1	18/03/2020	010942	1,128.00
	1	18/03/2020	010943	4,497.60
	1	18/03/2020	010948	305.22
	1	18/03/2020	010949	24.18
	1	18/03/2020	010955	144.00
	1	18/03/2020	010960	2,392.13
				10,864.13
				450,815.91
<u>Receipts not on Bank Statement</u>				
	0	31/03/2020	All Receipts Cleared	0.00
				0.00
Closing Balance				450,815.91
<u>All Cash & Bank Accounts</u>				
	1		LLOYDS CURRENT A/C	450,650.47
			Other Cash & Bank Balances	165.44
			Total Cash & Bank Balances	450,815.91

Explanation of variances – pro forma

Name of smaller authority: **CRANLEIGH PARISH COUNCIL**
County area (local councils and): **SURREY**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

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

	2018/19 £	2019/20 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	196,484	203,698				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	344,989	362,189	17,200	4.99%	NO		
3 Total Other Receipts	92,135	341,656	249,521	270.82%	YES		The difference is £249,521 additional income from £22,926 car park charges income, £3,911 extra income to Snokhall Pavilion as new nursery opened September 2019, £4,764 extra income from new hirers at the Village Hall, £2,500 Active Spaces grant for outdoor gym equipment, £31,747 Betty Riseley Trust grant for play park extension and £185,492 s106 income of £33,075 for Snokhall Sports Pavilion, £50,838 for sports pitches, £48,213 for MUGA, £42,925 for footpath resurfacing, £8,300 for benches and £2,141 for the Centenary Garden.
4 Staff Costs	215,369	184,192	-31,177	14.48%	NO		
5 Loan Interest/Capital Repayment	10,662	10,662	0	0.00%	NO		
6 All Other Payments	203,878	257,182	53,304	26.15%	YES		The difference is £53,304 of additional expenditure from £22,194 structural works at the Village Hall, £4,475 for a drainage survey for the cemetery, £3,748 to re-surface the Beryl Harvey allotments car park, £1,200 fencing at Snokhall Fields, £2,720 to clear the ditches at Snokhall Fields, £18,439 for new play equipment and £1,126 for a new deck for the John Deere mower.
7 Balances Carried Forward	203,699	455,507			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	205,647	450,816				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,097,261	2,112,965	15,704	0.75%	NO		
10 Total Borrowings	10,489	0	-10,489	100.00%	YES		Loan re-paid January 2020.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Cranleigh Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2020

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	203,698.37	455,506.61
100	TRADE DEBTORS	3,676.33	11,149.20
105	VAT CONTROL	4,794.84	8,471.62
110	PREPAYMENTS	1,064.00	1,172.51
	Less Total Debtors	9,535.17	20,793.33
500	TRADE CREDITORS	9,936.64	11,015.99
511	ACCRUED EXPENSES	1,546.75	2,915.90
550	RECEIPTS IN ADVANCE	0.00	2,170.74
	Plus Total Creditors	11,483.39	16,102.63
	Equals Total Cash and Bank Accounts	205,646.59	450,815.91
200	LLOYDS CURRENT A/C	205,396.59	450,650.47
220	PETTY CASH FLOAT	250.00	165.44
	Total Cash and Bank Accounts	205,646.59	450,815.91

Reserves Open Balances 2020/21		Movement Proposed May 2020
General Reserve	£219,819	
War Memorial Fund	£882	
Capital	£917	£15,000
Forward Maintenance Plan	£0	£30,000
MUGA	£47,417	
Youth Service agreement	£6,100	
Snnoxhall Fields parking income	£12,436	
Snnoxhall Fields access road	£42,926	
Pitches	£51,109	
Play park extension	£13,398	
Snnoxhall Fields parking control	£1,082	
Centenary Garden	£6,665	
Village Hall architect fees	£10,333	
Neighbourhood Plan	£2,717	
Pavilion	£37,121	
SERA Bins	£2,046	
Youth Council Music Club	£577	
Total EMR	£235,726	