

## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

WEST WITTERING 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.	✓		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
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

\*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:

02/07/20

and recorded as minute reference:

111/20 e(i)

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

Chairman

Clerk

*[Signature]*

S. I. Master

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

Authority web address

WWW.WESTWITTERINGPARISHCOUNCIL.GOV.UK

## Section 2 – Accounting Statements 2019/20 for

WEST WITTING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	89,921	64,097	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	101,764	103,800	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	105,593	49,111	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	25,968	22,195	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.
5. (-) Loan interest/capital repayments	3,173	3,173	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	204,040	162,150	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	64,097	89,490	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	90,328	102,207	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	778,076	279,924	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	18,549	16,275	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 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

S. I. Hester REQUIRED

Date

02/07/20

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

02/07/20

as recorded in minute reference:

11/20 e(ii) REFERENCE

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

REQUIRED

# Annual Internal Audit Report 2019/20

## WEST WITTERING 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

01/07/20

Name of person who carried out the internal audit

GRAHAME BROWN

Signature of person who carried out the internal audit

Grahame Brown

Date

01/07/20

\*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 3 – External Auditor Report and Certificate 2019/20

In respect of **WEST LITTERING 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](http://www.nao.org.uk))

# West Wittering Parish Council

## Additional information to be submitted with Part 3 AGAR

### Basic and Intermediate levels

Item required.	Included Y/N or response
1. State the basis of accounts – Income and Expenditure (I&E) or Receipts and Payments (R&P)	I & E
2. Bank reconciliation (N.B. a <u>pro-forma</u> document is available online).	Y
3. Explanations of significant variances:  For boxes 2 – 10 in the Accounting Statements, where the 2020 figure is 15% greater than, or 15% less than, the 2019 figure <b>unless</b> the variance is less than £500	Y
4. A reconciliation between boxes 7 and 8 – this must be quantified.	Y
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	N/A
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	N/A
7. An explanation of the level of reserves held if more than twice the precept of the Authority.	N/A
8. Whether you use the general power of competence.	N
9. The dates for the period for the exercise of public rights (N.B. a <u>pro-forma</u> document is available online).	Attached
10. This sheet, duly completed	Y

**WEST WITTERING PARISH COUNCIL**  
**RECONCILIATION BETWEEN BOX 7 AND BOX 8 IN SECTION 2**  
**FINANCIAL YEAR ENDED 31 MARCH 2020**

	£	£
<b>Total of Box 7: Balances carried forward</b>		<b>89,490.42</b>
Deduct: Debtors		
Sundry Debtors	-	
HM Revenue & Customs	12,288.46	
Deduct: Payments in Advance	112.71	
Deduct: Deferred Expenditure	3,627.00	
<b>TOTAL DEDUCTIONS</b>		<u>16,028.17</u> 73,462.25
Add: Creditors		
West Sussex County Council	1,840.00	
Chichester District Council	1,467.08	
Sundry Trade Creditors	13,731.69	
Add: Deferred Grant income	10,013.05	
Add: Security Deposits	525.00	
Add: Receipts in Advance	1,167.50	
<b>TOTAL ADDITIONS</b>		<u>28,744.32</u>
<b>Total of Box 8: Total cash and investments</b>		<u><b>102,206.57</b></u>

**WEST WITTERING PARISH COUNCIL**

**BANK RECONCILIATION**

**FINANCIAL YEAR ENDED 31 MARCH 2020**

Prepared by Susan Hawker, Clerk and Responsible Financial Officer

22 April 2020

Balance per Bank Statements as at 31 March 2020:

	£	£
Business Community Account		10,952.04
Unpresented Cheques – None		
Active Saver Account		91,254.53
Net balances at 31 March 2020		<u>102,206.57</u>

CASH BOOK

Opening Balance – 1 April 2019	90,328.13
Add receipts in the year	<u>152,271.19</u>
	242,599.32
Less payments in the year	140,392.75
Closing balance per cash book as at 31 March 2020	<u>102,206.57</u>

WEST WITTERING PARISH COUNCIL  
 FIGURES FOR ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN - 31 MARCH 2020

BOX NO.	31-Mar-19 £	31-Mar-20 £	VARIANCE £	VARIANCE %	EXPLANATION (LY = Year ended 31.3.19, TY = Year ended 31.3.20)
1	89,921	64,097	N/A		(LY = Year ended 31.3.19, TY = Year ended 31.3.20)
2	101,764	103,800	2,036	2.0	
3	105,593	49,111	(56,482)	(53.5)	LY, Revenue grants from local authorities - £14,095, TY - £21,110. LY, Local trust grants towards capital and revenue exp. - £86,399, TY - £24,158. Total of above variances, minus £55,226. Other variances minor.
4	25,968	22,195	(3,773)	(14.5)	LY, New Clerk appointment. Five months handover (with two employees) - £8,822. TY, one month handover, save £7,335. Addtl. Pension £1,245. Increased hours £2,763.
5	3,173	3,173	0	0.0	
6	204,040	102,150	(101,890)	(49.9)	LY, Capital expenditure - £61,487, TY £5,982 LY, Resurfacing of Sportsground - £56,801, TY - £18,160, supported by grant income from local trust LY, Pavilion maintenance - £12,205, TY - £8,912. LY, Village Hall grant - £7,000, TY - ENIL LY, Maintenance of Parks & Open Spaces - £14,314, TY - £18,569. LY, Seafont maintenance - £6,140, TY - £980. LY, Public toilets maintenance - £6,115, TY - £7,927. LY, Highways & Footpaths maintenance - £13,786, TY - £6,717. LY, Section 137 grants - £2,924, TY - £7,434. LY, Administrative expenses - £8,662, TY - £11,916. Total of above variances minus £102,837. Other variances minor.
7	64,097	89,490	25,393	39.6	Restoration of balances to 31.03.18 level.
8	90,328	102,207	11,879	13.2	Excess of payments over receipts for the year, see bank reconciliation.
9	778,076	779,924	1,848	0.2	
10	18,549	16,275	(2,274)	(12.3)	New acquisitions £5,982, less disposals (scrapped) £4,134.
11	N/A	N/A	N/A		



# WEST WITTERING PARISH COUNCIL

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

### ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

#### Local Audit and Accountability Act 2014 Sections 26 and 27 The Accounts and Audit Regulations 2015 (SI 2015/234)

1. Date of announcement - 3 July 2020.
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2020, these documents will be available on reasonable notice by application to the Clerk by email to [clerk@westwitteringparishcouncil.gov.uk](mailto:clerk@westwitteringparishcouncil.gov.uk) or by writing to:

The Clerk to the Parish Council  
The Pavilion, Rookwood Road, West Wittering,  
CHICHESTER, West Sussex PO20 8LT

The documents will be available for inspection from Monday 6 July 2020 to Friday 14 August 2020 inclusive.

3. Local Government electors and their representatives also have:
  - 3.1 the opportunity to question the appointed Auditor about the accounting records; and
  - 3.2 the right to make an objection which concerns a matter in respect of which the appointed Auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the Auditor and a copy sent to the smaller authority.

The appointed Auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed Auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

Moore (Ref RD/hd)  
Rutland House  
Minerva Business Park  
Lynch Wood  
Peterborough PE2 6PZ

5. This announcement is made by Mrs Susan Hawker, Clerk and Responsible Financial Officer to the Parish Council.