ITEM 6.1

Bank Reconciliation up to 30/04/2020 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description	
01/04/2020	DD	1,029.16		1,029.16		R	HDC	- RATES
01/04/2020	401/19.20	97.80		97.80		R	Business stream	
01/04/2020	402/19.20	1,131.38		1,131.38		R	Glasdon	- DUST CART
01/04/2020	403/19.20	34.35		34.35		R	PiP Services	
01/04/2020	404/19.20	147.23		147.23		R	KCS	
01/04/2020	405/19.20	528.00		528.00		R	Willett	- PLUMBING SERVICES
01/04/2020	406/19.20	206.40		206.40		R	Rialtus	
01/04/2020	407/19.20	90.00		90.00		R	JD window	
01/04/2020	408/19.20	265.50		265.50		R	Clare Austin	
01/04/2020	409/19.20	298.46		298.46		R	Business stream	
02/04/2020	CR		55.00	55.00		R	Receipt(s) Banked	
02/04/2020	CR		55.00	55.00		R	Receipt(s) Banked	
06/04/2020	VIS	40.15		40.15		R	Sitelock	
06/04/2020	DR	1.10		1.10		R	HDC	
06/04/2020	411/19.20	30.00		30.00		R	Willett	
06/04/2020	412/19.20	274.30		274.30		R	HDC	
06/04/2020	413/19.20	201.44		201.44		R	overline	
06/04/2020	414/19.20	45.00		45.00		R	open spaces	
08/04/2020	TRF -01		20,000.00	20,000.00		R	Receipt(s) Banked	- TRANSFER FROM
09/04/2020	20/1		44.36	44.36		R	Receipt(s) Banked	SAVINGS ACCOUNT
09/04/2020	20/2		71.70	71.70		R	Receipt(s) Banked	
09/04/2020	20/3		110.00	110.00		R	Receipt(s) Banked	
09/04/2020	CR		55.00	55.00		R	Receipt(s) Banked	
14/04/2020	415/19.20	94.20		94.20		R	EDF	
14/04/2020	416/20.21	1,006.25		1,006.25		R	PHS Group	- SANITORY HYGEINE
14/04/2020	41619.20	313.82		313.82		R	PHS Group	SERVICES
14/04/2020	417/20.21	1,776.00		1,776.00		R	DLFlynn	- STREET CLEANING
14/04/2020	418/20.21	560.00		560.00		R	rialtus	- END OF (MARCH)
14/04/2020	419/20.21	162.60		162.60		R	Supreme Hygience	YEAR AUDIT.
14/04/2020	420/20.21	77.84		77.84		R	WSCC	
14/04/2020	418/20.21	112.00		112.00		R	Rialtas	
14/04/2020	CR		12,989.80	12,989.80		R	Receipt(s) Banked	- V.A.T. REIMBURSED.
15/04/2020	20/4		3.72	3.72		R	Receipt(s) Banked	
17/04/2020	VIS	28.78		28.78		R	Zoom	
17/04/2020	BP	41,885.00		41,885.00		R	HDC	- WARDENS ANNUAL
21/04/2020	DR	35.41		35.41		R	HDC	FEE.
21/04/2020	421/20.21	1,550.74		1,550.74		R	British Gas	- GAS INVOICE
21/04/2020	422/20.21	61.24		61.24		R	HMRC	STEYNING CENTRE
21/04/2020	423/20.21	575.10		575.10		R	The green light	- LED LIGHTING
23/04/2020	VIS	29.97		29.97		R	Amazon	SCOPE OF WORKS.
24/04/2020	CR		63.55	63.55		R	Receipt(s) Banked	
27/04/2020	VIS	19.99		19.99		R	Amazon	
27/04/2020	BP	6,845.53		6,845.53		R	Salary -various	
29/04/2020	VIS	8.00		8.00		R	Zoho	
30/04/2020	CR		161,152.50	161,152.50		R	Receipt(s) Banked	- PRECEPT RECIEVED
		59,562.74	194,600.63					

Steyning Parish Council

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

ITEM 6.2.

Month No: 1

Committee Report

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
Finance & General Purposes Ctt								
101	Administration							
1000	Donations Received	0	283	283	3,400			0.0%
1004	Reimbursed Charges & donations	0	0	0	200			0.0%
1010	Miscellaneous income	0	92	92	1,100			0.0%
1076	Precept Received	161,153	161,153	0	322,305			50.0%
1090	Bank Interest Received	7	21	14	250			2.9%
	Administration :- Income	**161,160**	**161,549**	**389**	**327,255**			**49.2%**
4000	Salaries	6,985	11,417	4,432	137,000		130,015	5.1%
4002	Printing, stationery, postage	38	267	230	3,200		3,163	1.2%
4003	Staff Ill Health Insurance	0	0	0	1,350		1,350	0.0%
4004	Telephones and Alarm	168	0	(168)	3,000		2,832	5.6%
4005	Insurance	0	0	0	5,800		5,800	0.0%
4006	Salaries Outsourcing	0	0	0	900		900	0.0%
4007	Data Protection	33	400	367	1,700		1,667	2.0%
4010	Audit Fees	(1,073)	0	1,073	1,750		2,823	(61.3%)
4016	Legal Fees/Elections	0	833	833	10,000		10,000	0.0%
4017	Bank Charges	37	54	17	650		613	5.6%
4021	General Grants	0	167	167	2,000		2,000	0.0%
4025	CCTV Maintenance	0	0	0	160		160	0.0%
4030	Steyning in Bloom	0	0	0	4,400		4,400	0.0%
4032	Royal British Legion	0	0	0	415		415	0.0%

Continued over page

Steyning Parish Council

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

Month No: 1

Committee Report

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
4033	Christmas Lights Grant	0	0	0	1,500		1,500	0.0%
4036	SALC NALC Subs	0	1,750	1,750	1,950		1,950	0.0%
4039	Publicity and Advertising	0	0	0	3,000		3,000	0.0%
4040	Town Clock	0	0	0	450		450	0.0%
4045	Misc & Petty Cash	0	23	23	275		275	0.0%
4047	Training	0	125	125	1,500		1,500	0.0%
4049	Showcase	0	0	0	200		200	0.0%
4055	HR Services	0	417	417	5,000		5,000	0.0%
4060	Chairman's Function	0	0	0	500		500	0.0%
4061	Councillors' Allowances	0	8	8	100		100	0.0%
4063	Legionnaires	0	208	208	2,500		2,500	0.0%
4070	Software Packages	31	167	136	2,000		1,969	1.5%
4071	ICT Equipment	0	0	0	1,700		1,700	0.0%
4072	Website Development	0	0	0	1,000		1,000	0.0%
4073	Neighbourhood Plan Exp	0	350	350	1,050		1,050	0.0%
4075	Isolation and Loneliness	0	250	250	3,000		3,000	0.0%
	Administration :- Indirect Expenditure	**6,218**	**16,436**	**10,218**	**198,050**	**0**	**191,832**	**3.1%**
	Net Income over Expenditure	**154,942**	**145,113**	**(9,830)**	**129,205**			
102	Finance & Community Appendix							
4100	Neighbourhood Wardens	0	0	0	45,000		45,000	0.0%
4101	Swimming Pool	0	0	0	15,750		15,750	0.0%
	Finance & Community Appendix :- Indirect Expenditure	**0**	**0**	**0**	**60,750**	**0**	**60,750**	**0.0%**
	Net Expenditure	**0**	**0**	**0**	**(60,750)**			

Continued over page

Steyning Parish Council

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

Month No: 1

Committee Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
103 Youth Provision							
4023 Youth Service	0	6,000	6,000	26,930		26,930	0.0%
Youth Provision :- Indirect Expenditure	**0**	**6,000**	**6,000**	**26,930**	**0**	**26,930**	**0.0%**
Net Expenditure	**0**	**(6,000)**	**(6,000)**	**(26,930)**			
Finance & General Purposes Ctt :- Income	**161,160**	**161,549**	**389**	**327,255**			**49.2%**
Expenditure	**6,218**	**22,436**	**16,218**	**285,730**	**0**	**279,512**	**2.2%**
Movement to/(from) Gen Reserve	**154,942**						

Continued over page

Sussex Clubs for Young People Ltd

Invoice

INVOICE TO
Steyning Parish Council
The Steyning Centre
Fletcher's Croft
Steyning
BN44 3XZ

INVOICE NO.	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
332	31/03/2020	£6,732.65	30/04/2020	Net 30	

ACTIVITY	AMOUNT
Provision of Youth Services First Quarterly Payment for Provision of Youth Services April to June 2020	6,732.65

BALANCE DUE **£6,732.65**

ITEM 6.4

MULBERRY & CO
Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors
Godalming
e office@mulberryandco.co.uk
w www.mulberryandco.co.uk

Our Ref:

Mr J Fullbrook
Steyning Parish Council
The Steyning Centre
Fletchers Croft
Steyning
West Sussex
BN44 3XZ

Date 24th April 2020

Dear John

Re: Steyning Parish Council
Internal Audit Year Ended 31st March 2020

Following completion of our interim internal audit on the 4th November 2019 and 24th April 2020 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the table at the end of the report.**

Due to the COVID-19 restrictions in place at the time of the final audit, this was carried out remotely, and I would like to thank John for ensuring all of the requested information was sent through in a timely fashion to allow this process to be completed.

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Interim Audit – Summary Findings
At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations and Standing Orders
- Review of the risk assessments
- Review of the budgeting process
- Proper bookkeeping – review of the use of the accounts package
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Steyning Parish Council are well established and followed. The Clerk is experienced and ensures the council follows best practice regulations and has overseen changes to the internal procedures as regulations and technologies have changed to maintain compliance.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose. I would like to thank John for his assistance, and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

Final Audit – Summary Finding
At the final visit we reviewed and performed tests on the following areas:

- Review of annual accounts and AGAR
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transactions of the council for the year ended 31st March 2020. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

The council continues to use RBS for recording the day to day transactions of the council. This is a tried and tested industry specific package and I make no recommendation to change. The system is used weekly to report on and record the financial transactions of the council. There are three users with their own unique log-on. In the event of incapacity, the usernames and passwords are securely stored in the Clerk's office.

Regular financial reporting is produced for council meetings, which includes cash book, payments and receipts lists, bank statement and reconciliation, income and expenditure against budget, and other reports as required. My audit testing showed that supporting documentation could be easily located from records. I make no recommendation to change in this system.

The council is VAT registered. The last reclaim was for the period ending 30 June 2019. I verified receipt of the reclaim amount to the bank account. The council is up to date with its postings.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained.

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)

Interim Audit

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The 2017/18 report was signed off by the external auditor on 16 September 2019, following a number of issues raised with them.

The 2018/19 external auditors report has yet to be signed off by council, although the Clerk has completed all the required financial information (which was verified for accuracy at the year-end internal audit) and has provided copies of the internal auditor's report to council, which provides assurances regarding the completion of the Annual Governance Statement.

External audit sets a statutory deadline for the submission of the AGAR. Failure to meet these deadlines could result in reputational damage to the council, qualification of the audit, financial penalties and could prevent the council accessing some grant funding sources in future years. **Council is strongly recommended to sign and submit the AGAR as soon as possible.**

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms and Register of Members Interests, in line with regulations. The Clerk is making arrangements for councillors have also signed acceptance to receive information by electronic means. Appropriate wording for this could be *'As per schedule 12 of the Local Government Act 1972, I give my consent to receive communication by electronic means.'*

Confirm that the council is compliant with the relevant transparency code

I note that the council is required by law to follow the 2015 Local Government Transparency Code. All councils are encouraged to follow the code to provide greater transparency for the public and to reduce the potential of Freedom of Information (FOI) requests. A review of the web site shows that the council is following the principles of the code and transparency data is easily accessible on the website. **I would recommend the addition of a staff organisational chart and pay multiple, to meet all the requirements of the code.**

Confirm that the council is compliant with the GDPR

The council is aware of GDPR and has undergone training. It was noted the council has common email addresses internally and for councillors. This is recommended because it gives a natural segregation between personal and councillor business, so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers. The council has appointed an external DPO and has a privacy notice and other GDPR and Data Protection policies published on its website.

Confirm that the council meets regularly throughout the year

The council has the following committees:

- Full Council - meets monthly
- Finance & General Purposes - meets monthly
- Planning - meets monthly
- Amenities - meets monthly
- Premises - meets monthly

Check that agendas for meetings are published giving 3 clear days' notice

The Clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. It was noted that the supporting documentation referred to in the agendas is also posted to the website.

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes are typically published within a week of the meeting, and subsequently replaced by approved versions. Draft minutes are clearly marked as such.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the NALC model (2018 version) and were last reviewed and adopted by council in May 2019.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

The Financial Regulations are based on the NALC model (2016 version) and were last reviewed and adopted by council in April 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. The Clerk is aware of the later 2019 model version and will use this as the basis of future revisions.

Check that the council's Financial Regulations are being routinely followed

Financial regulation 2.2 deals with bank reconciliations. The council is performing regular bank reconciliations, and this is minuted at council meetings every six weeks in accordance with regulations.

Financial regulation 4 deals with budgetary control and authority to spend. Approval levels are currently set as below:

- Council - £5,000 and over
- Duly delegated committee - £1,000 to £5,000
- Clerk, in conjunction with Chairman of Council or Chairman of committee – £500 to £1,000

Financial Regulation 5 deals with authorisation of payments. From sample checking, minutes show authorisation of payments lists in accordance with regulations and invoices are signed by a councillor.

Financial regulation 6 deals with making payments. The council makes payments predominately by BACS, with occasional cheque payments. There is a natural segregation of duties between the person inputting and the person releasing payments. Cheques must be signed by two individuals. There are six individuals are authorised to sign cheques.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.12 per elector

The council has no section 137 expenditure.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place. I am under no doubt that council properly approves expenditure.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and not indicative of errors in the system.

Final Audit

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for" has been met.

C. RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)

Interim Audit

The council has a risk assessment that covers financial, operational and health and safety risks. This has been in place for a while and will be reviewed by council in the near future.

I have confirmed that the council has a valid insurance certificate. The council reviews its insurance requirements as part of the renewal process. The council has Public Liability and Employers' Liability cover of £10million and a Fidelity Guarantee cover of £150,000. I would recommend the Fidelity Guarantee level is reviewed and increased to ensure it covers the highest balance held during the financial year.

Final Audit

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these" has been met.

D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)

Interim Audit

I confirmed that the 2020-21 budget and precept setting process has started, with the intention to agree the final budget and precept at the 20 January 2020 council meeting. A clear budget setting timetable has been put in place by the Clerk to support the process.

The council has abandoned its business plan, and therefore has nothing to align a three-year budget plan to. However, each committee has a list of short, medium and long term priorities and this could form the basis of a forward budget plan. **It is recommended that the council has a three-year budget plan (as per model Financial Regulations) and that this aligns to the objectives identified in the council's business plan.**

As at the end of September, a review of the council's income and expenditure shows each committee on track year to date, suggesting that the budget was appropriately set and adhered to during the year.

The council holds a number of clearly identified earmarked reserves and has a further £110,000 in total in general reserves. General guidance recommends a general reserve of circa 50% of precept, adjusted for local conditions.

Final Audit

At year-end, the council had circa £35,000 in earmarked reserves, spread across a number of clearly defined projects, and a further £131,787 in general reserve. General guidance recommends an appropriate level of general reserve as 50% of precept, adjusted for local conditions. The level of general reserve held is therefore appropriate for a council of this size.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate" has been met.

E. INCOME (INTERIM AND FINAL AUDIT)

Interim Audit

Other than the precept, the council receives income from:

- Steyning Centre hire - circa £60K per annum
- Allotments
- CIL / s.106
- Interest, donations

Both parts of the precept have been received and verified to the bank statement. There is no Council Tax Support Grant.

Final Audit

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for" has been met.

F. PETTY CASH (INTERIM AUDIT)

The council has a small petty cash float of £30, used for appropriate small purchases. The petty cash is checked and balanced every couple of months.

G. PAYROLL (INTERIM AND FINAL AUDIT)

Interim Audit

Payroll is processed externally by a third party, with payments being made by the council and authorised in the same way as other payments. The Clerk has a signed contract of employment and is employed on an NJC scale. Checks of the PAYE and NI deductions will be completed at year-end. There are no councillor allowances.

Final Audit

A review of the accounting records made available remotely confirms the total salary costs as accurately recorded on the AGAR. Detailed checking of PAYE and NI deductions was not possible, and this will be checked at the next audit.

I am of the opinion that salaries are correctly stated on the AGAR and that the control objective of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied" has been met.

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Interim Audit

The council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost. The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end. The council has a working party which is currently reviewing the register.

Final Audit

The asset register was checked, and the total found to match that entered on the AGAR for 2019-20.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained" has been met.

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Interim Audit

At the interim audit date, the council had a reconciled bank position as at the end of September 2019 which has been signed in accordance with Financial Regulations and was reported to council. I have reviewed the reconciliation and there were no errors.

Final Audit

At the year-end audit date, the council had a reconciled bank position across all of its accounts. There were no unrepresented items as at 31 March 2020.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Final Audit

The year-end accounts have been correctly prepared on the income and expenditure basis, and the AGAR correctly casts and cross casts.

The RBS reserves reconciliation provides an explanation for the difference between boxes 7 & 8 on the AGAR.

An explanation of variances has been provided, although **I recommend the template version is used to evidence each variance has been fully considered as to whether an explanation is required and provide a full breakdown of**

the differences where needed. At the time of the year-end audit, the AGAR figures presented for checking were as below:

AGAR Box Number		**2018/19**	**2019/20**	**Auditor Notes**
1	Balances brought forward	196,618	176,336	Correctly carried over from box 7 2018/19
2	Precept or rates and levies	248,489	254,680	Confirmed against precept amount received
3	Total other receipts	205,155	112,452	Confirmed against accounting records
4	Staff costs	121,956	128,209	Confirmed against accounting records
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	351,970	249,065	Confirmed against accounting records
7	Balances carried forward	176,336	166,194	Total correctly equals (1+2+3) – (4+5+6)
8	Total value of cash and short-term investments	200,372	188,061	Confirmed against RBS reserves reconciliation
9	Total fixed assets plus long term investments and assets	2,649,115	2,649,115	Total matches asset register
10	Total borrowings	0	0	Council has no borrowing

I am satisfied that the control objective "Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records" has been met.

K. TRUSTEESHIP (INTERIM AUDIT)

The council has no trusts.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

Final Audit

Inspection - Key date	**2018/19 Actual**	**2019-20 Proposed**
Accounts approved at full council	n/a	To be confirmed
Date Inspection Notice Issued	4 June 2019	To be confirmed
Inspection period begins	10 June 2019	3 June 2020
Inspection period ends	19 July 2019	14 July 2020
Correct length	Yes	Yes
Common period included?	Yes	Yes

Summary of rights document on website?	Yes	Yes

As highlighted at the interim audit, the 2018/19 external auditors report had yet to be signed off by council. This was agreed by the Finance & General Purposes Committee at its meeting on 11th February 2020. This was then reported to Full Council on 17th February 2020.

The council's adopted Financial Regulation 1.13 clearly states:
The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- *Approving accounting statements*
- *Approving an annual governance statement*

In addition to having missed the deadline, the council has not followed the correct procedure for approving the AGAR or publishing the Exercise of Public Rights and therefore **the requirements of this control objective have not been met for 2018-19.**

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020, coming into force on 30th April, provide guidance as to the changed submission deadlines and these must be taken into account to ensure compliance with this control objective for 2019-20. A link to the regulations is available here

Should you have any queries please do not hesitate to contact me.

Kind regards

Yours sincerely

Andy Beams

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 **Section1, 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

Steyning 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.		✓	

	Yes	No	Not applicable
M. **(For local councils only)** 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: 04/11/19 24/04/20

Name of person who carried out the internal audit: ANDY BEAMS

Signature of person who carried out the internal audit: Beams

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:

Steyning 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	*Agreed* No*		*'Yes' means that this authority:*
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:

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

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2019/20 for

Steyning Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	*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.*
1. Balances brought forward	196,618	176,336	*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	248,489	254,680	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	205,155	112,452	*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	121,956	128,209	*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	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	351,970	249,065	*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	176,336	166,194	*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	200,372	188,061	*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	2,649,115	2,649,115	*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	*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

SIGNATURE REQUIRED

Date DD/MM/YY

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

DD/MM/YY

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 Steyning 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)

Expenses for printing at home - Hazel Roxby

My usual expense on a HP instant ink monthly bill for my home printing is £1. 99per month

For the month of 17th March to 17th April my printing bill was £4.49 therefore my claim is for

£2.50 for 17th March to 17th April

Working from home

Please could Working from Home Expenses of £6 per week be considered as per the information below.

Martin Lewis: Working from home due to coronavirus? Claim £6/week tax back on extra costs

Martin Lewis

2 April 2020 | Updated 28 April 2020

If your employer requires you to work at home, you can – and have always been able to – claim for increased costs due to working from home, eg, heating and electricity.

Clearly, right now many firms have closed workplaces and that means across the UK millions of staff are temporarily required to work from home, and therefore are eligible to claim for increased costs. HMRC says it will consider claims from employees working at home due to coronavirus measures if their usual workplace is closed.

Yet apportioning these costs is tough. So instead you can, in simple terms, claim a rate of £6/week. You can claim more if your costs are higher, but it becomes a much more labour intensive process.

There are two ways to do this:

- ***Employers can pay you £6/week extra tax-free.*** *Employers can give you an allowance up to this amount and what they give you is free from tax, so you get it all (to give you more, it will need to make special arrangements).*

But right now – with many firms struggling – asking may be bad timing, so instead you can...

- ***Claim tax relief on £6/wk (worth £1.20/wk at 20% tax, £2.40/wk at higher rate).*** *If your employer won't pay expenses for your extra costs due to necessary working from home, but you have them, then you can ask for the amount to be deducted from your taxable income.*

  To make the process easy, HMRC says that claims in line with the employers' payment (ie, for £6/wk) will not need to justify that figure – meaning you won't need to keep receipts or prove information.

  The impact of a £6/wk claim is the tax savings, that's a gain of £1.20/wk (about £62/year) for basic 20% rate taxpayers, and £2.40/wk (about £124/yr) for higher 40% rate taxpayers.

ITEM 6.7

DRAFT INVOICE

Steyning Parish Council
The Steyning Centre
Fletchers Croft
Steyning
West Sussex
BN44 3YL

Invoice Date
9 Apr 2020

Invoice Number
INV-3151

VAT Number

Sussex Ironworks

Steyning
West Sussex

UNITED KINGDOM

Description	Quantity	Unit Price	VAT	Amount GBP
Manufacturing Silhouette	1.00	1,100.00	20%	1,100.00
			Subtotal	1,100.00
			TOTAL VAT 20%	220.00
			TOTAL GBP	**1,320.00**

BACS Details:
HSBC
AD Burrows T/A ADB Welding
Sort Code:

Payment Terms 7 Days From Date Of Invoice

PAYMENT ADVICE

To: Sussex Ironworks

Steyning
West Sussex

UNITED KINGDOM

Customer	Steyning Parish Council
Invoice Number	INV-3151
Amount Due	**1,320.00**
Due Date	16 Apr 2020
Amount Enclosed	
	Enter the amount you are paying above

Registered Office: 11 Hillside Terrace, Steyning, West Sussex, BN44 3GH, United Kingdom.

STEYNING PARISH COUNCIL SCHEDULE OF INSURED ASSETS 1st Aug 2017 - 31 Jul 2018

Purchase date	Asset	SPC Reference	Location	Condition	Custodian	Date last inspected	Replacement da	Cost or proxy cost As at March 2014	Insured values As at Aug 2014	Cost or proxy cost As at March 15	Insured values As at Oct 2015	Cost or proxy cost As at March 16	Insured values as at 31 July 2016	Insured by
Unknown	**Buildings**													
	Steyning Centre		Fletcher's Croft	Good	SPC	Annually	N/A	£ 1,852,811.12	£ 2,063,929.31	£ 1,852,811.12	£ 2,125,847.58	£ 1,852,811.12	£ 2,147,106.06	SPC
	Marley Shed Recreation Gnd		MPF					£ 8,358.26	£ 9,310.64	£ 8,358.26		£ 8,358.26		Cricket Club
	Bowling Green Pavilion		MPF	Average	Bowls Club	24/03/2015		£ 124,630.00	£ 138,830.94	£ 124,630.00	£ 142,995.88	£ 124,630.00	£ 144,425.84	SPC with Bowling Club making a contribution
	Changing Rooms		MPF	good	SPC	Fortnightly		£ 192,757.04	£ 214,720.70	£ 192,757.04	£ 221,162.36	£ 192,757.04	£ 223,373.99	
	Clock Tower		High Street	Good	SPC		Maintained	£ 124,258.12	£ 138,416.69	£ 124,258.12	£ 142,569.21	£ 124,258.12	£ 143,994.91	
	Clock		High Street	Good	SPC		Maintained	£ 17,823.12	£ 19,853.97	£ 17,823.12	£ 20,449.59	£ 17,823.12	£ 20,654.09	
	St. Cuthman's statue		Fletcher's Croft	Good	SPC		N/A	£ 23,420.91	£ 26,090.08	£ 23,420.91	£ 26,872.30	£ 23,420.91	£ 27,141.02	
	Cricket Club building			good	Cricket Club	13/04/2015							£ 262,000.00	Cricket Club 2018
	Tennis Club building, courts and floodlights			good	Tennis Club	23/03/2015	2018						£ 190,000.00	Tennis Club 2018
	Steyning Town Pump and Trough		High Street	Average	Steyning Town		N/A					?	?	
	Total buildings						Total	**£ 2,344,058.57**	**£ 2,611,152.33**	**£ 2,344,058.57**	**£ 2,679,896.92**	**£ 2,344,058.57**	**£ 2,706,695.91**	
	Contents													
	Play Equipment various locations		Various	Good/Fair	SPC	Fortnightly and annually		£ 77,250.00	£ 86,052.26	£ 77,250.00	£ 88,633.83	£ 77,250.00	£ 89,520.17	
								£ -	£ -	£ -		£ -		
	Safety Surfacing various locations		Various	Good	SPC	Fortnightly and annually		£ 79,229.23	£ 88,257.00	£ 79,229.23	£ 90,904.71	£ 79,229.23	£ 91,813.76	
	Other sports surfaces - 18m x 9m hardsurfacing)							£ -	£ -	£ -		£ -		
	Skateboard tarmac (MPF)		MPF	Fair	SPC			£ -	£ -	£ -		£ -		
	Steyning Centre:							£ -	£ -	£ -		£ -		
Oct-15	Outsite Steyning Centre 2 x Memorial bench										£ 690.00		additional bench	Advised Aviva now 3 benches 20.4.17 - to be picked up on renewal Jun 2017
	Office Contents*		Steyning Centre	Good	SPC	Annually		£ 7,043.77	£ 7,175.26	£ 7,043.77	£ 7,390.51	£ 7,043.77	£ 7,464.42	
	General contents**							£ 88,958.00	£ 103,344.85	£ 88,958.00	£ 106,895.19	£ 88,958.00	£ 107,964.14	
	Outside equipment***							£ 41,511.69	£ 50,390.51	£ 41,511.69	£ 8,741.81	£ 41,511.69	£ 8,829.23	
	Steet furniture										£ 43,160.41		£ 44,288.91	
	Gates & Fences							£ 1,350.00	£ 1,542.65	£ 1,350.00	£ 1,588.93	£ 1,350.00	£ 1,604.82	
	Mowers & Machinery****							£ 964.10	£ 1,106.17	£ 964.10	£ 1,139.35	£ 964.10	£ 1,150.74	
	Sports Equip Basketball stand							£ 750.00	£ 855.05	£ 750.00	£ 880.70	£ 750.00	£ 889.51	
21.05.15	War Memorial								£ 37,750.00		£ 38,882.25		£ 39,271.07	
	Total contents						**Total**	**£ 297,056.79**	**£ 376,473.75**	**£ 297,056.79**	**£ 388,907.69**	**£ 297,056.79**	**£ 392,796.77**	
	*** OFFICE CONTENTS INCLUDES**													
								£ 120.63	£ 122.88	£ 120.63		£ 120.63		
	Telephones							£ 180.25	£ 183.62	£ 180.25		£ 180.25		
	Zoostorm computers and equip							£ 2,128.98	£ 2,168.73	£ 2,128.98		£ 2,128.98		
	Lenovo B5400 Laptop										£ 382.55			
Nov-14	New network computer added 2012 *							£ 600.00	£ 611.20	£ 600.00		£ 600.00		
	Panasonic photocopier							£ 4,013.91	£ 4,088.83	£ 4,013.91		£ 4,013.91		
							Total	**£ 7,043.77**	**£ 7,175.26**	**£ 7,043.77**	**£ 7,390.51**	**£ 7,043.77**		
	****GENERAL CONTENTS INCLUDES**													
	Steyning Centre							£ 25,080.00	£ 29,135.44	£ 25,080.00		£ 25,080.00		
	Piano & stool							£ 800.00	£ 929.36	£ 800.00		£ 800.00		
	Phillips Audion system							£ 571.00	£ 663.33	£ 571.00		£ 571.00		
	Various Kitchen equip							£ 35,000.00	£ 40,659.50	£ 35,000.00		£ 35,000.00		
	Sound system main hall							£ 8,450.00	£ 9,816.37	£ 8,450.00		£ 8,450.00		
	Film screens main hall & Saxon room							£ 3,287.00	£ 3,818.51	£ 3,287.00		£ 3,287.00		
	Sound equip speakers and amplifyer							£ 2,450.00	£ 2,846.17	£ 2,450.00		£ 2,450.00		
	Cineman equip.screen,DVD & ampplifyer							£ 10,525.00	£ 12,226.89	£ 10,525.00		£ 10,525.00		
	Television trolley							£ 140.00	£ 162.64	£ 140.00		£ 140.00		
	Overhead projector							£ 175.00	£ 203.30	£ 175.00		£ 175.00		
	Panasonic projector							£ 1,250.00	£ 1,452.13	£ 1,250.00		£ 1,250.00		
	Sony TV							£ 230.00	£ 267.19	£ 230.00		£ 230.00		
	Sony DVD							£ 100.00	£ 116.17	£ 100.00		£ 100.00		
	Sony VCR							£ 100.00	£ 116.17	£ 100.00		£ 100.00		
	Chairmans Badge of office							£ 800.00	£ 931.70	£ 800.00		£ 800.00		
Nov-15	Water colour painting by J Binns (Gift to PC)										£ 450.00			Aviva noted 12/11/15
							Total	**£ 88,958.00**	**£ 103,344.85**	**£ 88,958.00**	**£ 106,445.19**	**£ 88,958.00**	**£ 107,964.14**	
	*****STREET FURNITURE**													
	Street lights							£ 26,793.00	£ 33,502.24	£ 26,793.00		£ 26,793.00		
	Poem on the stone							£ 2,924.00	£ 3,656.20	£ 2,924.00		£ 2,924.00		
	6xseats							£ 2,703.00	£ 3,379.86	£ 2,703.00		£ 2,703.00		
	Notice Board							£ 1,091.69	£ 1,365.06	£ 1,091.69		£ 1,091.69		
	CCTV							£ 8,000.00	£ 8,487.16	£ 8,000.00		£ 8,000.00		**
								£ 41,511.69	**£ 50,390.51**	**£ 41,511.69**		**£ 41,511.69**	**£ 44,288.91**	
2012														
	******MOWERS & MACHINERY**													
	Maint. tools							£ 575.00	£ 659.76	£ 575.00		£ 575.00		
	4xgoalmouth irons & large roller							£ 389.10	£ 446.41	£ 389.10		£ 389.10		
2018	strimmer													
							Total	**£ 964.10**	**£ 1,106.17**	**£ 964.10**	**£ 1,139.35**	**£ 964.10**	**£ 1,150.74**	
								£ 2,649,115.36	£ 2,987,626.08	£ 2,649,115.36	£ 3,068,804.61	£ 2,649,115.36	£ 3,099,492.60	

Note: since 2010 / 11 the External Auditor have advised that for the purposes on the Annual Return, the historic cost of items should be recorded, with no allowance for appreciation of depreciation. The total value of fixed assets will only change when an item is purchased or disposed of. For insurance purposes, the Parish Council insurance provider shall recommend the percentage increase in unsured values.

Disposed assets:

Nov-14 Old office Laptop - stored until hard drive can be deleted.

Jun-15 Fax - no longer used