Bank Reconciliation up to 31/05/2020 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
01/05/2020	DD	925.00		925.00		R	HDC
01/05/2020	424/20.21	300.00		300.00		R	Steyning ofr trees
01/05/2020	425/20.21	852.00		852.00		R	HR services
01/05/2020	426/20.21	1,430.01		1,430.01		R	HMRC
01/05/2020	428/20.21	1,745.41		1,745.41		R	WSCC
01/05/2020	426/20.21		-45.72	-45.72		R	Receipt(s) Banked
04/05/2020	429/20.21	20.99		20.99		R	supreme hygiene
04/05/2020	430/20.21	70.80		70.80		R	Willett
04/05/2020	431/20.21	468.00		468.00		R	TC Maintenace
04/05/2020	432/20.21	1,365.00		1,365.00		R	Jack Lee
04/05/2020	433/20.21	102.95		102.95		R	Clares Office
04/05/2020	434/20.21	960.00		960.00		R	Rabbit
04/05/2020	435/20.21	168.00		168.00		R	Steyning CO
05/05/2020	DD	39.51		39.51		R	Sitelock
05/05/2020	DR	1.08		1.08		R	HSBC
05/05/2020	VIS	130.00		130.00		R	Post Office
05/05/2020	VIS	39.47		39.47		R	Amazon
12/05/2020	CR		12,164.20	12,164.20		R	Receipt(s) Banked
13/05/2020	CR		4.03	4.03		R	Receipt(s) Banked
13/05/2020	CR		-4.03	-4.03		R	Receipt(s) Banked
14/05/2020	BP	55.98		55.98		R	Amazon
15/05/2020	436/20.21	373.50		373.50		R	Clare Austin
15/05/2020	437/20.21	636.00		636.00		R	rialtus
15/05/2020	438/20.21	168.04		168.04		R	Overline
15/05/2020	439/20.21	1,230.00		1,230.00		R	Tom Packer
15/05/2020	440/20.21	24.00		24.00		R	Green thumb
15/05/2020	441/20.21	400.00		400.00		R	MJStreeter
18/05/2020	VIS	124.85		124.85		R	Amazon
18/05/2020	VIS	28.78		28.78		R	Zoom
21/05/2020	DR	20.77		20.77		R	HSBC
21/05/2020	VIS	75.47		75.47		R	Gritbins
21/05/2020	442/20.21	282.00		282.00		R	Willett
21/05/2020	443/20.21	145.35		145.35		R	HDC
21/05/2020	444/20.21	6,732.65		6,732.65		R	SCYP
21/05/2020	445/20.21	1,762.00		1,762.00		R	Vintage years
21/05/2020	446/20.21	205.00		205.00		R	TC Maintenance
21/05/2020	447/20.21	567.86		567.86		R	Laser
21/05/2020	449/20.21	118.08		118.08		R	PiP Services
21/05/2020	CR		84.49	84.49		R	Receipt(s) Banked
21/05/2020	CR		55.00	55.00		R	Receipt(s) Banked
25/05/2020	450/20.21	1,264.40		1,264.40		R	HMRC - Tax
25/05/2020	451/20.21	1,550.75		1,550.75		R	WSCC - pensions
26/05/2020	VIS	57.38		57.38		R	Amazon
26/05/2020	VIS	105.00		105.00		R	Amazon
26/05/2020	CR	8.00		8.00		R	Zoho assist
26/05/2020	BP	6,054.44		6,054.44		R	Salaries
26/05/2020	CR		55.00	55.00		R	Receipt(s) Banked
27/05/2020	CR		149.41	149.41		R	Receipt(s) Banked

Bank Reconciliation up to 31/05/2020 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
		30,608.52	12,462.38				

Detailed Income & Expenditure by Phased Budget Heading 31/05/2020

Month No: 2

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

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
101	Administration							
1000	Donations Received	0	566	566	3,400			0.0%
1004	Reimbursed Charges & donations	0	40	40	200			0.0%
1010	Miscellaneous income	0	184	184	1,100			0.0%
1076	Precept Received	161,153	161,153	0	322,305			50.0%
1090	Bank Interest Received	11	42	31	250			4.5%
	Administration :- Income	**161,164**	**161,985**	**821**	**327,255**			**49.2%**
4000	Salaries	17,469	22,834	5,365	137,000		119,531	12.8%
4002	Printing, stationery, postage	232	534	302	3,200		2,968	7.2%
4003	Staff Ill Health Insurance	0	0	0	1,350		1,350	0.0%
4004	Telephones and Alarm	308	500	192	3,000		2,692	10.3%
4005	Insurance	0	0	0	5,800		5,800	0.0%
4006	Salaries Outsourcing	0	0	0	900		900	0.0%
4007	Data Protection	66	400	334	1,700		1,634	3.9%
4010	Audit Fees	(1,073)	400	1,473	1,750		2,823	(61.3%)
4016	Legal Fees/Elections	0	1,666	1,666	10,000		10,000	0.0%
4017	Bank Charges	55	108	53	650		595	8.4%
4021	General Grants	468	334	(134)	2,000		1,532	23.4%
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

Detailed Income & Expenditure by Phased Budget Heading 31/05/2020

Month No: 2

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	80	80	450		450	0.0%
4045	Misc & Petty Cash	0	46	46	275		275	0.0%
4047	Training	0	250	250	1,500		1,500	0.0%
4049	Showcase	0	0	0	200		200	0.0%
4055	HR Services	710	834	124	5,000		4,290	14.2%
4060	Chairman's Function	0	0	0	500		500	0.0%
4061	Councillors' Allowances	0	16	16	100		100	0.0%
4063	Legionnaires	0	416	416	2,500		2,500	0.0%
4070	Software Packages	591	334	(257)	2,000		1,409	29.6%
4071	ICT Equipment	1,025	0	(1,025)	1,700		675	60.3%
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	1,762	500	(1,262)	3,000		1,238	58.7%
	Administration :- Indirect Expenditure	**21,613**	**31,352**	**9,739**	**198,050**	**0**	**176,437**	**10.9%**
	Net Income over Expenditure	**139,551**	**130,633**	**(8,918)**	**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)**			

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Detailed Income & Expenditure by Phased Budget Heading 31/05/2020

Month No: 2 **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	5,611	6,000	389	26,930		21,319	20.8%
	Youth Provision :- Indirect Expenditure	**5,611**	**6,000**	**389**	**26,930**	**0**	**21,319**	**20.8%**
	Net Expenditure	**(5,611)**	**(6,000)**	**(389)**	**(26,930)**			
	Finance & General Purposes Ctt :- Income	**161,164**	**161,985**	**821**	**327,255**			**49.2%**
	Expenditure	**27,223**	**37,352**	**10,129**	**285,730**	**0**	**258,507**	**9.5%**
	Movement to/(from) Gen Reserve	**133,940**						

Continued over page

Amenities Cttee

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
201	Highways & Lighting							
1001	HDC Cleaning Grant	297	10,000	9,703	20,000			1.5%
	Highways & Lighting :- Income	**297**	**10,000**	**9,703**	**20,000**			**1.5%**
4200	Street Light Energy	0	0	0	785		785	0.0%
4201	Street Light Maintenance	0	0	0	1,920		1,920	0.0%
4202	Lamp Post Testing	0	0	0	100		100	0.0%
4210	Road Sweeping	2,308	3,750	1,442	20,000		17,692	11.5%
4211	Town Improvements	0	0	0	1,500		1,500	0.0%
4259	Grit	0	0	0	600		600	0.0%
4260	Pressure wash High St	0	250	250	700		700	0.0%
	Highways & Lighting :- Indirect Expenditure	**2,308**	**4,000**	**1,692**	**25,605**	**0**	**23,297**	**9.0%**
	Net Income over Expenditure	**(2,011)**	**6,000**	**8,011**	**(5,605)**			
301	Playing Fields							
1004	Reimbursed Charges & donations	0	0	0	500			0.0%
	Playing Fields :- Income	**0**	**0**	**0**	**500**			**0.0%**
4276	Tree and Hedge Cutting	0	834	834	5,000		5,000	0.0%
4300	Grass Cutting	0	1,000	1,000	7,000		7,000	0.0%
4310	Grounds Maintenance	735	2,250	1,515	13,500		12,765	5.4%

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Detailed Income & Expenditure by Phased Budget Heading 31/05/2020

Month No: 2 **Committee Report**

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
4312	Waste Removal	306	170	(136)	1,025		719	29.9%
4320	Play Equipment Inspections	205	350	145	1,200		995	17.1%
4352	Litter and Bins	28	834	806	5,000		4,972	0.6%
4360	Allotment Maintenance	800	634	(166)	3,800		3,000	21.1%
	Playing Fields :- Indirect Expenditure	**2,074**	**6,072**	**3,998**	**36,525**	**0**	**34,451**	**5.7%**
	Net Income over Expenditure	**(2,074)**	**(6,072)**	**(3,998)**	**(36,025)**			
302	Allotments							
1005	Allotment Rents	0	0	0	4,400			0.0%
	Allotments :- Income	**0**	**0**	**0**	**4,400**			**0.0%**
4253	Water Charges	0	0	0	600		600	0.0%
	Allotments :- Indirect Expenditure	**0**	**0**	**0**	**600**	**0**	**600**	**0.0%**
	Net Income over Expenditure	**0**	**0**	**0**	**3,800**			
	Amenities Cttee :- Income	**297**	**10,000**	**9,703**	**24,900**			**1.2%**
	Expenditure	**4,382**	**10,072**	**5,690**	**62,730**	**0**	**58,348**	**7.0%**
	Movement to/(from) Gen Reserve	**(4,086)**						

Continued over page

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
Premises & Steyning Centre Ctt								
202	Public Toilets							
4005	Insurance	0	0	0	115		115	0.0%
4250	Public Toilets - opening/clsng	46	416	370	2,500		2,454	1.8%
4252	Electricity	225	108	(117)	650		425	34.6%
4253	Water Charges	0	0	0	500		500	0.0%
4254	Rates	60	66	6	400		340	15.0%
4256	Repairs, pdh, consumables	0	200	200	1,200		1,200	0.0%
	Public Toilets :- Indirect Expenditure	**331**	**790**	**459**	**5,365**	**0**	**5,034**	**6.2%**
	Net Expenditure	**(331)**	**(790)**	**(459)**	**(5,365)**			
303	Playing Field Costs							
4252	Electricity	0	115	115	500		500	0.0%
4253	Water Charges	0	100	100	600		600	0.0%
	Playing Field Costs :- Indirect Expenditure	**0**	**215**	**215**	**1,100**	**0**	**1,100**	**0.0%**
	Net Expenditure	**0**	**(215)**	**(215)**	**(1,100)**			
401	Steyning Centre							
1003	Clubs Lease Rentals	183	600	417	3,400			5.4%
1007	Room Hire	458	10,500	10,042	63,000			0.7%

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Detailed Income & Expenditure by Phased Budget Heading 31/05/2020

Month No: 2

Committee Report

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
1010	Miscellaneous income	4	108	104	650			0.6%
1015	Coffee Machine Income	0	176	176	1,050			0.0%
1017	Income Film Night	0	1,084	1,084	6,500			0.0%
1020	FITS Receipts	0	150	150	900			0.0%
	Steyning Centre :- Income	**645**	**12,618**	**11,973**	**75,500**			**0.9%**
4000	Salaries	1,561	0	(1,561)	0		(1,561)	0.0%
4053	Entertainment Licence	0	0	0	2,500		2,500	0.0%
4250	Public Toilets - opening/clsng	855	0	(855)	0		(855)	0.0%
4252	Electricity	351	1,132	781	4,530		4,179	7.7%
4253	Water Charges	0	525	525	2,100		2,100	0.0%
4254	Rates	969	1,776	807	10,650		9,681	9.1%
4257	Gas	1,292	900	(392)	3,600		2,308	35.9%
4310	Grounds Maintenance	394	584	191	3,500		3,107	11.2%
4341	Repairs	524	124	(400)	750		226	69.9%
4342	Repairs/Mtce/Renewals	310	2,000	1,690	12,000		11,690	2.6%
4401	Trade Waste	(114)	725	839	2,900		3,014	(3.9%)
4402	Annual Maintenance Contracts	1,100	2,000	900	10,000		8,900	11.0%
4404	Alarm System	0	0	0	500		500	0.0%
4406	Cleaning and Consumables	293	416	123	2,500		2,207	11.7%
4407	Coffee Machine Expenditure	0	117	117	350		350	0.0%
4408	Film Night	0	692	692	4,150		4,150	0.0%
	Steyning Centre :- Indirect Expenditure	**7,534**	**10,991**	**3,457**	**60,030**	**0**	**52,496**	**12.6%**
	Net Income over Expenditure	**(6,889)**	**1,627**	**8,516**	**15,470**			
	Premises & Steyning Centre Ctt :- Income	**645**	**12,618**	**11,973**	**75,500**			**0.9%**
	Expenditure	**7,865**	**11,996**	**4,131**	**66,495**	**0**	**58,630**	**11.8%**
	Movement to/(from) Gen Reserve	**(7,220)**						

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Detailed Income & Expenditure by Phased Budget Heading 31/05/2020

Month No: 2

Committee Report

Ear Marked Reserves

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
503 Earmarked Res F & C							
4977 Special Projects	479	2,116	1,637	12,700		12,221	3.8%
Earmarked Res F & C :- Indirect Expenditure	**479**	**2,116**	**1,637**	**12,700**	**0**	**12,221**	**3.8%**
Net Expenditure	**(479)**	**(2,116)**	**(1,637)**	**(12,700)**			
Ear Marked Reserves :- Income	**0**	**0**	**0**	**0**			**0.0%**
Expenditure	**479**	**2,116**	**1,637**	**12,700**	**0**	**12,221**	**3.8%**
Movement to/(from) Gen Reserve	**(479)**						
Grand Totals:- Income	**162,106**	**184,603**	**22,497**	**427,655**			**37.9%**
Expenditure	**39,950**	**61,536**	**21,586**	**427,655**	**0**	**387,705**	**9.3%**
Net Income over Expenditure	**122,156**	**123,067**	**911**	**0**			
Movement to/(from) Gen Reserve	**122,156**						

ITEM 6.4

MULBERRY & CO
Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors
Godalming
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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.		✓	

M. **(For local councils only)**	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

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	No*	N/A	*'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).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*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)

Dated 4th June 2020

Explanation as to variance above 15% on the Accounts statement for Box numbers 4 and 6.

This years variance in box 3 Total Receipts - (a reduction of 45% on last year – from £205,155 to £112,452) is due to the gaining of grants and donations in 2018/2019 from various other sources to enable Council to spend money renewing two playgrounds and to install a new outdoor adult exercise/ fitness facility.

Total additional monies gained last year 2018/19 equalled £105,932.53

This year's donations and grants received totalled £13,164 which accounts almost entirely for the variance seen.

Likewise, the variance in box 6 – Total other payments, is due to the difference in payments made for the projects (noted above) which were funded by the additional grants and donations. The total cost of these three projects was £125,872.

The variance this year in box 6 therefore is from £351,970 to £249,049 which equals a 29% reduction

Explanation as to the 'No' at box L on page 3 – 'Internal control objectives' of the 2018/19 AGAR.

The 2018/19 AGAR approval by SPC was long-delayed and thus the notice of public rights was also delayed. This was because councillors had significant concerns about the 2018/19 AGAR. They needed evidential documents from the Clerk's office which were delayed with the result that the 2018/2019 was not signed off – and then with caveats- until 11 February 2020. It was lodged on 14 February 2020.

There remain questions raised by the external auditors on 3 March 2020 with the first draft of the response prepared by the Clerk produced to the F and GP Committee on 12 May 2020

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	**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 **unless** 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.	**Y**
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	**Y**
10.	This sheet, duly completed	**Y**

Smaller authority name: **Steyning 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)

NOTICE	NOTES
1. Date of announcement **16th June 2020**	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
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:**	
(b) John Fullbrook - The Clerk **Steyning Parish Council** **Fletchers Croft, BN44 3XZ**	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) **Thursday 18th June 2020**	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) **Friday 31st July 2020**	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • 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**	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority
5. This announcement is made by (e) John Fullbrook – Steyning Parish Clerk	

Briefing Paper for F&GP Meeting 9th June

There follows some briefing notes to help with some items on the Agenda this evening

Item 6.5 - Welcome sign invoice payment

I have sent supporting papers last week showing Accounts, Decisions made at committees, planning and consent agreements. You will note that on balance we have £512.03 left in the kitty as it were. Therefore, we need to agree to pay the outstanding invoice – attached once more with this briefing paper at a cost of £1,100 plus VAT for the silhouette (or not) to complete the project. This will be £587.97 on top of our previous commitments

Item 6.6 - Screen purchasing to protect staff during opening phase of the Centre

I have previously sent supporting papers with sample screens to help staff during the opening phase of the community centre maintain social distancing. We are hoping initially to purchase two desk top Perspex screens and one doorway screen and hope to gain support for these purchases.

Item 8.3 - Need for a new Council Logo

There has been some discussions both in and out of committee rooms with regards to our Council considering a new Logo. This item is to provide an opportunity to further that discussion and I have sent through a supporting paper with sample Logo's and emblems in the hope that it might spark a debate. – Any new Logo could be used on letter heads, Web site, Facebook, Caretakers Jumpers, Notice boards, Gates of Allotments, Dustcarts, Other staff uniform or PPE, and staff/councillor badges to name but a few examples!

Item 8.4 - Upper Beeding Clerk consent

Celia, the Upper Beeding Clerk has a request. (which she does not have to do but out of politeness) Having completed the CiLCA qualification a few years ago, in February she started Level 4 in Local Governance. One of the assignments in the law and procedures module requires her to observe and write a report comparing local council meetings.
Rather than just turn up in the public gallery she would prefer to do it with the knowledge and consent of SPC and have included an extract from the module handbook we can see exactly what she have to do.
Ideally, she would like to wait for a 'live' meeting but is obviously not sure if this will fit with the timetable of the course.

The course details it as below:

"Attend a meeting of two different local councils other than your own and collect the agenda and minutes for each meeting……….. You observe how procedures work in practice (including standing orders and committees) and how people contribute to meetings.

Your task is then to write a report comparing the three agendas and minutes, the use of procedures and the roles of players in the meetings. You explain agendas, minutes and procedures with reference to published guidance and legislation. You explain whether or not specific improvements are necessary"

STEYNING STUNNING TOWN ENTRANCE

ACCOUNTS

Funds held by Parish Council

£1500.00	Steyning Horticultural Society
£1200.00	Steyning Society
£3000.00	Steyning Parish Council
£2500.00	WSCC
£ 500.00	HDC
£785.53	Spacehive (£988 less £202.47 expenses)
£9485.53.	**Total Held by SPC**

A further £417 is held by SIB (£10,105 Total money raised}

EXPENSES (No VAT included)

£ 120.00	HDC Planning Fees
£3200.00	Sussex Iron Works
£ 328.50p	Amberol 6 x Hanging Baskets
£2600.00	Stringer & Kitson
£1400.00	Sussex Iron Works
£75.00	D Flynn Services
£150.00	Jones Architects
£1100.00	Sussex Iron Works
£8973.50	**Total spent to date**

SITING OF 'Welcome' sign and St Cuthman silhouette

Bramber Road, Steyning
Sections 115B and 115E Highways Act 1980

IN CONSIDERATION of **West Sussex County Council** giving *consent* subject to the following conditions to the siting of a 'Welcome' sign at 4.75 metres in height, 1.5 metres total width and 25 centimetres pole diameter, with a St Cuthmans silhouette at 2 metres in both width and height and 75 centimetres depth, within the limits of the highway, with no structure within 5 metres from the carriageway edge, as set out in the Schedule below, as shown on the attached plan and as per planning ref. DC/19/033.

Steyning Parish Council hereby undertakes to:-

(a) Maintain the 'Welcome' sign and St Cuthmans silhouette to the satisfaction of the Area Highways Team Manager;

(b) Carry out regular inspections of the 'Welcome' sign and St Cuthmans silhouette and associated items

(c) Repair forthwith any damage howsoever caused to the 'Welcome' sign and St Cuthmans silhouette and integral hard-standing to the satisfaction of the Area Highways Team Manager;

(d) Remove offensive graffiti within 24 hours and other graffiti with 5 working days of notification

(e) Remove the 'Welcome' sign and St Cuthmans silhouette at any time as required to do so by the County Council and to indemnify the County Council against any costs, claims and demands that may arise as a consequence of its placing or existence or removal.

SCHEDULE

To site a 'Welcome' sign and St Cuthmans silhouette in the highway at Bramber Road junction with Ingram Road as more precisely shown on the attached plan, *Plan A.*

This consent approved on behalf of
WSCC by Area Highways Team Manager,

Chris Stark

Chris Stark

Signed by 'Welcome' sign and St Cuthmans silhouette owner:

Name: Mr John Fullbrook

Address: The Steyning Centre,
Fletchers Croft,
Steyning, West Sussex BN44 3XL

Signed:

Dated this 30th day of May 2019

on behalf of Steyning Parish Council

In the presence of witness:

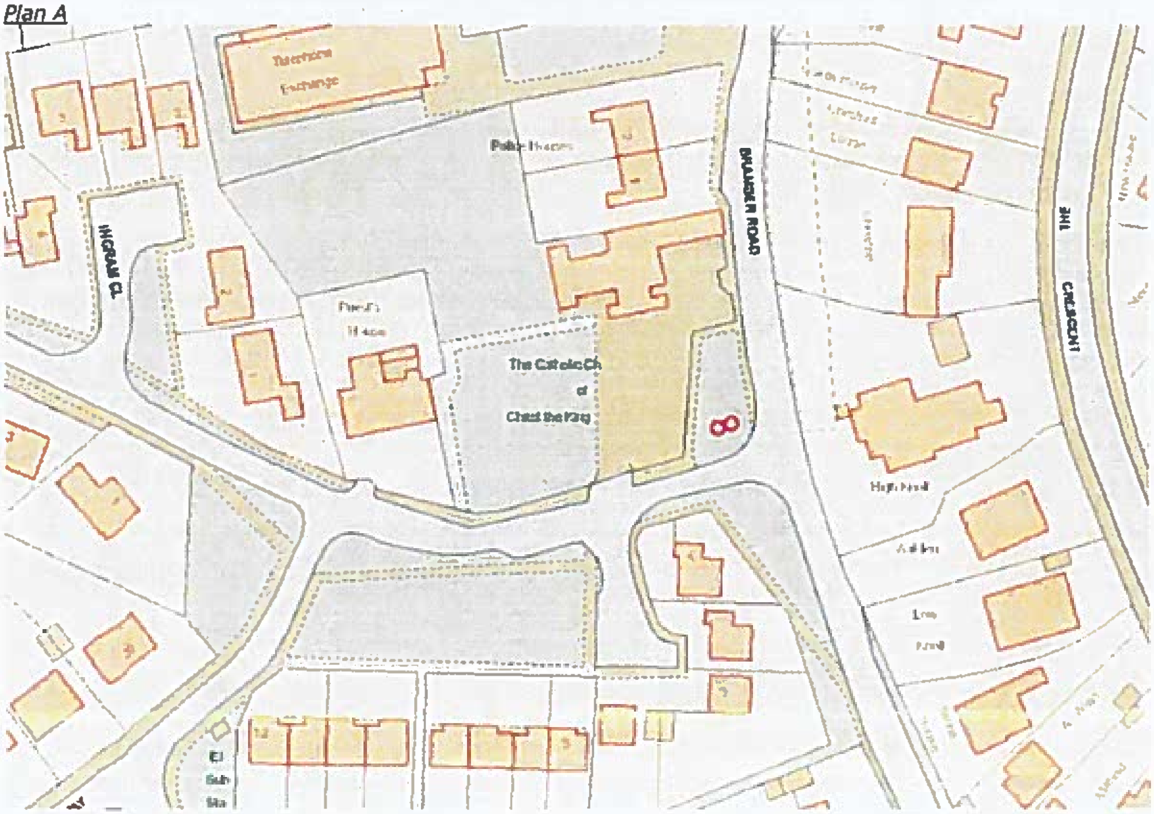
Name: Martin Leigh-Pollitt

Address: Kettlewell, Maudlyn Close Bramber
BN44 3PQ

Signed: M.L-Pollitt

Dated this 30th day of May 2019

Plan A



Horsham District Council

Mrs Hazel Roxby
Steyning Parish Council
The Steyning Centre
Fletchers Croft
Steyning
West Sussex
BN44 3XZ

Application Number: DC/19/0338

TOWN AND COUNTRY PLANNING ACT, 1990 (as amended)
TOWN AND COUNTRY PLANNING (Development Management Procedure) (England) Order 2015

In pursuance of their powers under the above-mentioned Act and Order, the Council hereby notify you that they PERMIT the following development, that is to say:

Erection of a welcome sign and silhouette of St Cuthman

WSCC Road Side Land at The Junction of Bramber Road and Ingram Road Steyning West Sussex

to be carried out in accordance with Application No. DC/19/0338 submitted to the Council on 05/03/2019 and subject to compliance with the plans/documents and conditions specified hereunder.

Barbara Childs
Director of Place

Date: 30/04/2019

1 **Plans Condition**: The development hereby permitted shall be carried out in accordance with the approved plans listed in the schedule below.

Schedule of plans/documents:

Plan Type	Description	Drawing Number	Received Date
Location & Block plan		NONE	05.03.2019
Elevation plan		NONE	15.02.2019
Details plan	Sketch plan	NONE	12.02.2019

Reason: For the avoidance of doubt and in the interest of proper planning.

2 **Standard Time Condition**: The development hereby permitted shall begin before the expiration of three years from the date of this permission.

Reason: To comply with Section 91 of the Town and Country Planning Act 1990.

3 **Regulatory Condition:** The materials to be used in the development hereby permitted shall strictly accord with those indicated on the approved elevation plan (received 15.02.2019).

Reason: To enable the Local Planning Authority t control the development in detail in the interests of visual amenity and in accordance with Policy 33 of the Horsham District Planning Framework (2015).

Note to Applicant
Signage within the Publicly Maintained Highway - Section 115 Licence:-
The welcome and silhouette sign are approved are to be positioned within the publicly maintained highway. The applicant is advised to contact the Highway Licensing team (Telephone: 01243 642105) to obtain formal approval from the highway authority (S115 licence) to erect non-essential infrastructure within the public highway. As part of the Section 155 Licence application the applicant would need to submit details pertaining to the construction of the signage.

Land Ownership - West Sussex County Council:-
The welcome and silhouette sign are approved are to be positioned within land for which WSCC hold the freehold. The applicant is advised to contact WSCC valuation and estate management (Email: landandpropertyinfo@westsussex.gov.uk, Telephone: 01243 777100) to obtain formal approval to erect the features on WSCC Land.

Note to Applicant:
Statement pursuant to Article 35 of the Town and Country Planning (Development Management Procedure) (England) Order 2015. The Local Planning Authority has acted positively and proactively in determining this application by assessing the proposal against all material considerations, including planning policies and any representations that may have been received, in order to be able to, where possible, grant permission.

ADDITIONAL INFORMATION

Planning Permission – Important Provisos
If planning permission has been granted, please note that your Notice of Decision refers only to consideration of your proposal under the Town and Country Planning Acts. It is not a building regulations approval and does not mean that you can disregard other Acts of Regulations, or avoid any other legal obligations. Some of these obligations, of particular relevance to your proposal are referred to elsewhere in this note. Before you proceed with your proposal you should ensure that a Building Control application is not required, or has been submitted. The Building Control Department can be contacted on 01403 215151.

If this permission relates to new dwellings, commercial premises or other buildings which will require a new postal address you should contact the Council's Street Naming & Numbering Department as soon as possible or before work commences on site. Further details are available on the Street Naming page on the Council's website or alternatively e-mail streetnaming@horsham.gov.uk or telephone 01403 215139.

It must be stressed that the information included on this Notice of Decision may not include all your legal obligations, and it does not grant you rights to carry out works on or over lands, or to access land that is not within your control or ownership.

Compliance with the Approved Plans and Conditions
The development hereby approved must be implemented in accordance with the approved plans and any conditions set out in the Notice. Some of the conditions may specify that works are to be carried

out, and/or details submitted and approved before all or part of the development is started. These will appear in the 'Pre Commencement Conditions' section of the Notice.

If works on implementing this permission is started without these requirements being fully met, the development may be unauthorised and the permission invalidated, and could lead to enforcement proceedings or in some cases to prosecution.

Amendments
Should alterations or amendments be required to the approved plans, it will be necessary to apply either under Section 96A of the Town and Country Planning Act 1990 for non material alterations, or under Section 73 of the Act for minor material alterations. An application must be made using the standard application form and you should consult with us, to establish the correct type of application to be made.

Monitoring
Horsham District Council monitors the implementation of planning permissions. Please be aware that monitoring officers may visit the application site at various stages of the development to ensure compliance with the approved plans and conditions.

Conditions Compliance
Requests for confirmation of compliance with conditions associated with that permission should be made in writing or by using the application form 'Approval of Details Reserved by Conditions'.

A request may be for confirmation that one or more conditions imposed on the same permission have been complied with. We aim to respond within 8 weeks of receipt of the request.

Right of Appeal
If you are aggrieved by the decision to refuse permission for the proposed development or to grant it subject to conditions, then you can appeal to the Secretary of State under Section 78 of the Town and Country Planning Act 1990.

You must appeal within 12 weeks of the date of the decision notice for a householder application and within 26 weeks for other types of planning applications. Please note, only the applicant possesses the right of appeal.

The details of how to appeal together with the form which must be used can be obtained from the Planning Inspectorate at Temple Quay House, 2 The Square, Temple Quay, Bristol, BS1 6PN (Tel: 0303 444 5000) or on-line at www.planningportal.gov.uk/pcs

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.

Welcome sign project – Minutes Background   Item 6.5

MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 15th JANUARY 2019 AT 7.30PM

To discuss and agree a grant request from 'Steyning in Bloom' – There were supporting papers supplied including a pictorial representation of a proposed 'Welcome to Steyning ' sign to be positioned on a grass verge adjacent the Catholic church on the Bramber road (facing traffic coming into Steyning from the direction of Bramber). The sign and installation is due to cost approx. £4000 and there was also a silhouette of St Cuthman (additional installation cost - £1100) suggested. Steyning in Bloom were organising the project and putting together income streams including grants to help cover the total costs which already included a contribution from the Steyning Horticultural Society. Cllr Willett **proposed, seconded** by Cllr Lloyd that Council support Steyning in Bloom's project to install a 'Welcome to Steyning' sign by attempting to use Section 106 monies allocated to Steyning to an amount up to £3000 (£2500 +£500 installation), and if that is refused we have to address it in another way **Agreed**. Although the additional St Cuthman silhouette was not part of this financial agreement there were no objections to it being part of the final installation.

MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 12th FEBRUARY 2019 AT 7.30PM

F&GP/18/91.5 Clerk to assist Steyning in Bloom with Grant applications –Clerk has Completed two section 106 applications and has been in touch with WSCC regarding seeking permission for installation on their land, and have gained approval in principal and Clerks office also completed a planning application through Horsham DC. Council agreed to pursue a section 106 application and has agreed to back the development, but the group need to pay the blacksmith in advance to start the process of construction. The cost is a deposit of £3,200 with total amount payable Inc. VAT £5,520. Steyning in Bloom through Charles Ashby are asking if SPC could pay the deposit and they can supply two donations to the amount of £2,700.

Cllr Lloyd **proposed, seconded** by Cllr G Sullivan that committee were in favour of paying the deposit of £3,200 to cover the first payment on the invoice for the construction of the 'Welcome to Steyning' sign. **Agreed**

MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 12th MARCH 2019 AT 7.30PM

Proposed installation of a 'Welcome to Steyning' sign on Bramber Road – Council and Clerk are working closely with Steyning in Bloom in order to seek planning permission, S106 monies application and space-hive crowd funding via WSCC. In order to successfully pursue these ventures, it appears Steyning Parish Council needs to become main contact. So far, the total cost (minus VAT) of the manufacture and installation is £9.097.00. SPC have already received 2 donations totalling £2,700.00 and maximum agreed financial commitment from SPC is £3,000.00. More donations are expected. Cllr Bowell **proposed, seconded** by Cllr Willett that Steyning Parish Council take over the lead name in the project to provide a 'Welcome to Steyning' installation provided there is a maximum exposure of £3,000.00 which has already been agreed. **Agreed**

MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 9th APRIL 2019 AT 7.30PM

F&GP/18/116.5 'Welcome to Steyning' installation – Horsham are processing the planning application and WSCC are still to be providing licence to proceed (as it is on their land) but neither are suggesting there will be a problem at this stage. The application for S106 monies did not receive a positive initial response but the Clerk will be trying again. The Crowd funding appeal started by Charles Ashby has received a very good response. – with 10 days to go, there was a total of 95% pledged towards the target amount – which was £8,959.00.

MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 11th JUNE 2019 AT 7.30PM

F&GP/18/124.8 The 'Welcome to Steyning' sign installation – The proposed Total for pledged donations has been successfully reached – that being £8,959.00 and the deposit has been paid for the sign to be manufactured, following West Sussex's agreement that they had no issue with the installation going ahead. Now the money needs to be collected through the 'Go-cardless' system which is proving problematic but is moving forward slowly. The S106 application for funds was rejected by West Sussex, however they have put forward £2,500 towards the installation as part of the crowd funding project and at Mr Ashby's urging Horsham DC have also donated £500 towards the installation.

MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 9th JULY 2019 AT 7.30PM

F&GP/19/5.2 'Welcome to Steyning' installation – SPC have received the monies raised by Crowd funding scheme via the work undertaken by Charles Ashby. Clerk reminded committee that part of this amount was the £3,000 commitment from the Council which it was hoped would be paid via Section 106 monies application – but so far this has been unsuccessful. Chair asked Clerk to send around information relating to this project.

MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 14th JANUARY 2020 AT 7.30PM

F&GP/19/74.6 Clerk to establish if 'Welcome sign' project meets criteria for Cil Monies **– Resolved, in that it was established it does not.** Chair requested Clerk to now ask WSCC if there is an agreement to be signed.

MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 10th MARCH 2020 AT 7.30PM

F&GP/19/108.15 Clerk to distribute details of licence agreement with WSCC which covers 'Welcome sign' **- Actioned**

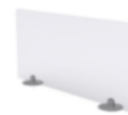
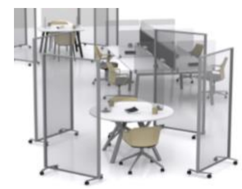
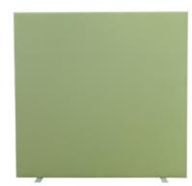
Clares™
GROUP OF COMPANIES

Furniture Quotation

Customer:	Steyning Parish Council
Address:	The Steyning Centre Fletcher's Croft Steyning BN44 3XZ

Prepared for:	Hazel Roxby

Date:	29.05.20
Project name/Quote ID:	SB290520
Prepared by:	SB

Line	Product Code	Product Description	Product Finish	Delivery Type	Delivery Leadtime*	Image	Quantity	Unit Price	Total Price
Ergonomic Chair									
1	DGPK3-12R	1200 x 600 Desk Guard Screen	Clear Glass	Standard Delivery	2-3 Weeks		2	£132.00	£264.00
2	SP8-18-FG/SF4	1800 x 800 Freestanding Screen on Castors	Clear Glass	Standard Delivery	2-3 Weeks		2	£522.00	£1,044.00
3	FS18/15	Floorstanding Screen 1800H x 1500W	Just Colour Vinyl	Standard Delivery	2-3 Weeks		2	£157.00	£314.00
								Delivery	£0.00
								Sub-Total	£1,622.00
								Total price:	£1,622.00

Prices exclude VAT.
Quote is valid for 30 days.
All of our quotations are subject to Clares trading terms and conditions: www.clares.co.uk/terms-and-conditions
*The delivery leadtime is a guide only and may be subject to change.

nalc
National Association
of Local Councils

t: 020 7637 1865
e: nalc@nalc.gov.uk
w: www.nalc.gov.uk
a: 109 Great Russell Street,
London WC1B 3LD

15 APRIL 2020

PR3-20 | DORMANT ASSETS

I am writing in response to the government's recent consultation on dormant assets.

The National Association of Local Councils (NALC) is the nationally recognised membership and support organisation representing the interests of around 10,000 parish and town councils and many parish meetings in England. Local (parish and town) councils are the backbone of our democracy and closest to local people, providing our neighbourhoods, villages, towns and small cities with a democratic voice and structure for taking action, contributing in excess of £2 billion of community investment to supporting and improving local communities and delivering neighbourhood level services.

Executive summary

Our key views are set out below:

Headlines

- The local (parish and town) council sector ranges in terms of council size from 150 electors to circa 100,000 electors and though many smaller local councils do not have dormant assets – some larger and medium ones have told NALC that they do and for this reason NALC has chosen to respond briefly to this consultation.
- On a broader socio-economic basis we think that the Treasury is right to try to expand the dormant assets scheme to include a wider tranche of otherwise idle assets which may be put to better use for good causes.
- We understand that the prime focus of the Scheme is to shine a spotlight on dormant pecuniary assets such as bank accounts, insurance policy proceeds, share proceeds and unit proceeds – and some local councils have told us that they do have such dormant assets – though this is not the majority.
- We think it is right that expansion of the Scheme seeks to protect consumers, and where local councils are consumers we are certainly in favour of proportionate protections.
- However on balance NALC wants the Treasury to be aware that there is a more fundamental set of protections which England's 10,000 local councils

nalc
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a: 109 Great Russell Street, London WC1B 3LD

need regarding assets (dormant and live) and we are also using this consultation as an attempt to highlight some of those ongoing concerns below.

- That many so called assets which principal authorities transfer to local councils are in fact liabilities and dormant assets should be exempted from being transferred to local councils as a result of local government re-organisation and new council creation.
- Local councils still have to pay business rates on public conveniences they own or manage (whether these are assets or liabilities) so the Treasury should consider as part of this consultation how and if it intends to factor into the scheme dormant physical assets such as public conveniences which principal authorities do not want to run and which local councils cannot afford to manage, having regard to the toilet tax and other financial burdens; &
- That local councils still also have to pay business rates on many other assets or liabilities they own or manage (such as village or community halls for instance). The Government should also consider when wider physical liabilities in parished areas which are not owned by a principal authority or a local council – become dormant – how they are managed locally and financially. This may only become more pronounced as we are hearing from England's 63 largest (Super) Councils that many of their income generating assets are now closing (some permanently) due to coronavirus.

NALC's answers to specific selected consultation questions are below:

Question 1: Do you have any comments on the proposed scope of assets in an expanded scheme (subject to ensuring tax neutrality)?

Overall we feel that the proposed scope of financial assets in an expanded scheme (subject to ensuring tax neutrality) is probably about right – providing it is not simply focussing on different types of dormant bank account. Town councils do sometimes hold dormant bank accounts. NALC has heard that many local councils keep them open to receive Section 106 or Community Infrastructure Levy funding, as each new payment must go into a separate bank account. It is the definition of what constitutes dormant that is important. For instance it should not simply refer to a bank account that is not used for a year. Currently such dormant account funds go directly to the banks, once the bank has made a cursory attempt to contact the holder of the account, and had no response. It appears to us that the government is considering the transfer of such funds to principal local authorities in which case a determination of how the funds are to be spent must be made sensibly with the community in mind at all times and after consultation with local councils.

Question 2: Do you have any comments on the proposed definitions of assets? These definitions should be read in the context of proposed definitions of dormancy and eligible participants.

We believe that the Treasury must have a broader definition of what constitutes dormancy than just a bank account that has been closed for a year. If these monies in future are not to simply be retained by banks and not re-distributed for community use and good causes at all – there needs to be a fair (geographical and fiscal) set of criteria for how principal local authorities are to receive these monies (and indeed if that is the case local councils should also be consulted about how the money is spent in their areas.)

Question 6: Are there any other assets that the government should consider for inclusion in an expanded scheme?

Whether or not dormant assets are currently considered as part of the Dormant Assets Scheme future expansion should take in dormant physical assets especially at a time when principal authorities "dump" such assets onto local councils (as liabilities) such as at Lowestoft Town Council in Suffolk. For the Scheme to work effectively, broadly and to make a real difference to the good causes and diverse communities the Treasury is seeking to benefit from an expanded Scheme the Government needs to in future include all physical dormant assets and liabilities such as public conveniences and buildings which are often unused we hear – but which principal local authorities simply expect local councils to manage when the same billing authorities have to retrench and can no longer afford to run them or they become long term liabilities.

This is more especially acute during the current coronavirus as intelligence NALC has received from its 63 largest (Super) councils indicates strongly that many local councils are having to close down assets (such as libraries, community centres and even gyms and leisure centres, many permanently) and if not already dormant these physical assets could soon become dormant with an extended lockdown period. So we are asking for more protection for local councils when dormant physical assets are "dumped" on them as a result of local government re-organisation to be potentially included in any future expanded Scheme and for principal local authorities to have to provide a set of assurances to local councils about such protections before a transfer of liabilities is made.

nalc
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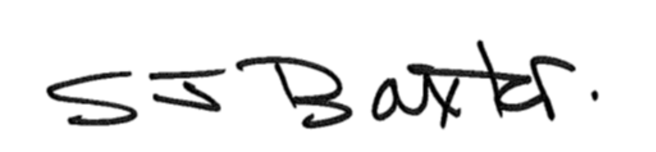
We would certainly be grateful if the Treasury could at least have regard to the above matters when expanding the Scheme – especially given the huge likely increase in dormant local council assets which will emerge from an extended lockdown period of coronavirus.

Should you require any further information on this response please do not hesitate to contact Chris Borg, policy manager, on 07714 771049 or via email at chris.borg@nalc.gov.uk .

Yours sincerely,



Cllr Sue Baxter
Chairman of NALC

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Search instead for west ***sussexParish*** Council logo

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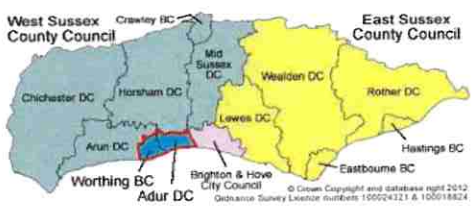

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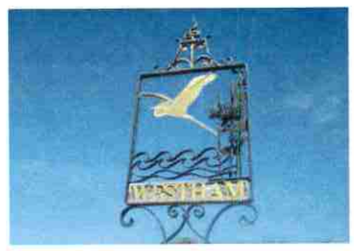

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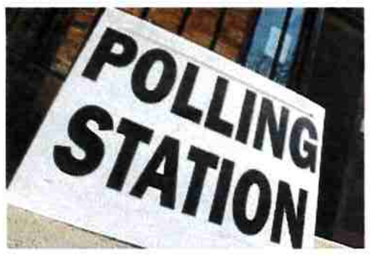

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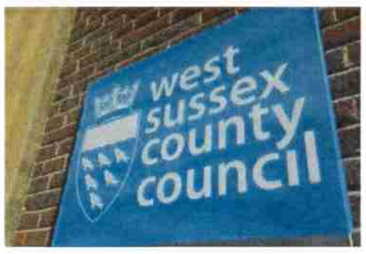

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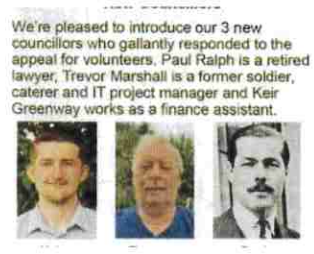

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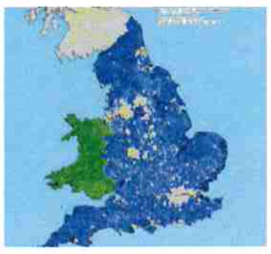

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