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"Wykeham"
Morley Road North
SHERINGHAM
Norfolk NR26 8JB

25th May 2018

Morston Parish Council
"Statement of Accounts"
April 2017- March 2018

I certify that the above Accounts have been prepared in accordance with correct accounting procedures, that they reflect accurately the transactions of the Council during the Fiscal Year and of the state of affairs at 31st March 2018 and that records have been properly kept and payments authorised by the Parish Council during the year to 31st March, 2018.

Stuart Meakin



INDEPENDENT EXAMINER

NOTE

No "except for" matters
noticed in 2016/17



MORSTON PARISH COUNCIL

BANK & CASH BOOK RECONCILIATION as at 31/3/18

Opening Balances: 2017	47,666.66
Plus Receipts	30,230.03
Less Payments	(31,196.70)
Closing Balance as at 31/3/18	46,699.99 ***

Balance as per Bank Statements :-

Morston Parish Council (a/c 10561738) (Business Saver)	12,736.72
Morston Parish Council (a/c 40652903) (Community)	
Balance 31/3/18	35,453.88
Less unrepresented cheques	
200756 248.89	
761 36.29	
765 248.69	
765 62.20	
766 20.00	
767 6.30	
768 23.82	
770 693.00	
771 36.00	
772 37.18	
773 78.24	
	(1,490.61)
	46,699.99 ***

Explanation of variances – pro forma

Name MORSTON PARISH COUNCIL

County NORFOLK – North

Please provide full explanations, including numerical values, for the following:

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

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)																																				
Box 2 Precept or Rates and Levies	1,000	1,000	—	—	—																																				
Box 3 Total other receipts	29,405	29,230	- 175	- 0.59	—																																				
Box 4 Staff costs	3,731	4,115	+ 384	10.2	—																																				
Box 5 Loan interest/ capital repayments	NIL	NIL	—	—	—																																				
Box 6 All other payments	22,370	27,081	+ 4,711	21.0	<table border="0"> <tr> <td></td> <td>(17)</td> <td>(18)</td> <td>Difference</td> </tr> <tr> <td>Admin</td> <td>6,260</td> <td>6,943</td> <td>+ 683</td> </tr> <tr> <td>V. Hall Mtce</td> <td>10,543</td> <td>9,728</td> <td>- 815</td> </tr> <tr> <td>Land Reg fee</td> <td>—</td> <td>400</td> <td>+ 400</td> </tr> <tr> <td>Defibrillator</td> <td>—</td> <td>1,662</td> <td>+ 1,662</td> </tr> <tr> <td>Pond Mtce</td> <td>605</td> <td>1,945</td> <td>+ 1,340</td> </tr> <tr> <td>Car Pk. "</td> <td>—</td> <td>1,835</td> <td>+ 1,835</td> </tr> <tr> <td>Various (small)</td> <td>—</td> <td>—</td> <td>- 394</td> </tr> <tr> <td></td> <td></td> <td></td> <td>+ 4,711</td> </tr> </table>		(17)	(18)	Difference	Admin	6,260	6,943	+ 683	V. Hall Mtce	10,543	9,728	- 815	Land Reg fee	—	400	+ 400	Defibrillator	—	1,662	+ 1,662	Pond Mtce	605	1,945	+ 1,340	Car Pk. "	—	1,835	+ 1,835	Various (small)	—	—	- 394				+ 4,711
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			+ 4,711																																						
Box 9 Total fixed assets & long term investments & assets	172,123	180,975	+ 8,852	5.14	—																																				
Box 10 Total borrowings	NIL	NIL	—	—	—																																				
Explanation for 'high' reserves	<p>Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: Reserves in the sum of £40k. are held in respect of Quay lane (a roadway leading to the V. Hall and the Quay) - MPC have signed an agreement to maintain this road (Balance of reserves for V. Hall + inflation)</p>																																								

Smaller authority name: MORSTON PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

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

NOTICE	NOTES
<p>1. Date of announcement <u>2nd June, 2018</u> (a)</p> <p>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.</p> <p>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 2018, these documents will be available on reasonable notice by application to: <u>(By appointment)</u></p> <p>(b) <u>Mr. P. BULLIMORE (Parish Clerk/RFO)</u> <u>24, Beech Ave, Steringham</u> <u>NR26 8NS (01263-822864)</u></p> <p>commencing on (c) <u>Monday 4 June 2018</u> ✓</p> <p>and ending on (d) <u>Friday 13 July 2018</u> ✓</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(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</p> <p>(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</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p>
<p>5. This announcement is made by <u>Mr. P. Bullimore</u> <u>Parish Clerk/RFO</u> <u>(Contact details above)</u></p>	<p>(e) Insert name and position of person placing the notice. This name must be</p>

Annual Internal Audit Report 2017/18

MORSTON PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only)			
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

25/05/18

Name of person who carried out the internal audit

STUART MEAKIN

Signature of person who carried out the internal audit

Stuart Meakin

Date

25/05/18

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members-of: *1111*

MORSTON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

	Agreed		Yes means that this authority
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			has met all of its responsibilities where 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. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

4 (d) (ii)

30/05/18

dated

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

Chairman

J. Burdell (J. BURDELL)

Clerk

P. Bullimore (P. BULLIMORE)

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

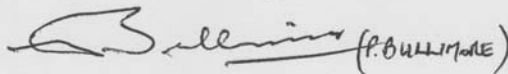
Section 2 – Accounting Statements 2017/18 for

MORSTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	43,362	47,666	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	1,000	1,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	29,405	29,230	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	3,173	4,115	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	22,370	27,081	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	47,666	46,700	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	47,666	46,700	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	172,123	180,975	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. + £7,190 (Kitchen) + £1,662 (Defibrillator)
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

 (P. BULLIMORE)

Date

30/05/18

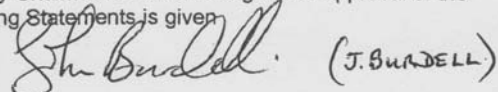
I confirm that these Accounting Statements were approved by this authority on this date:

30/05/18

and recorded as minute reference:

4 (d) ~~(iii)~~ (iii)

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

 (J. BURRELL)