FROM: Jools Marley, Clerk to the Parish Council & Responsible Financial Officer.

TO: All Councillors

DATE: 30th April 2019

SUBJECT: **Update on highway, footpath & other matters since 10/4/19**

1. Items raised at previous council meetings:-

1. Problem with streetlight column 5 on Scalby High Street - now mended.
2. 28/3/19 Complaint by parishioner re. overhanging hedge compromising access path to Linden Road play area. Access path is in the ownership of SBC although the hedge is within grounds of a private property. SBC investigating who is responsible for maintenance of the hedge and will provide an update when available. 29/4/19 SBC awaiting response from Parks Dept.
3. 30/1/19 Complaint by parishioner re. unauthorised development at property on Scalby Road (overheight fence) referred to SBC Planning Enforcement 31/1/19 with photographs. Enforcement refused on grounds it was not expedient. Retrospective planning application now submitted.
4. Christmas lights Stony Lane corner. Work due to be completed week beginning 6th May - minor changes were needed which required another 100 lights to balance the display (cost of £300 to cover purchase and installation negotiated by Chairman & Clerk).

2. New items

1. 16/4/19 Complaint from parishioner regarding overflowing litter bin near Pornic Avenue reported to SBC 16/4/19. Area cleared by 18/4/19.
2. 23/4/19 Complaint by parishioner re. problems experienced with the playing of ball games in the garden of The Rosette. Clerk/Chairman to check signage and speak with licensee.

J. Marley

Jools Marley (CiLCA)
Clerk to the Parish Council

16-2

INTERNAL AUDIT REPORT

2018/19 FINANCIAL YEAR

January to March CASH BOOK & BANK STATEMENT FOR SCHEDULES 10-12

AND January to March ACCOUNTS, SCHEDULES 10-12

AUDIT CARRIED OUT ON 9th April 2019

1 **PETTY CASH** (Schedule 1 physical count as on day of audit).

- [x] Petty Cash was accurately recorded.
- [ ] Petty Cash was inaccurate. See section 7 overleaf.

2 **CASH BOOK & BANK STATEMENTS**

- [x] I am satisfied that the records are complete and accurate.
- [ ] I am not satisfied that the records are complete and accurate. See section 7 overleaf.
- [x] The records are balanced and reconciled.
- [ ] The records are not balanced and reconciled. See section 6 overleaf.

3 **INCOME RECORD ON P.C.**

- [x] The record is accurate and reconciled.
- [ ] The record is not accurate and reconciled. See section 7 overleaf.

4 **EXPENDITURE ON P.C.**

- [x] The record is accurate and reconciled.
- [ ] The record is not accurate and reconciled. See section 7 overleaf.

5 **VAT RECORD ON PC AND I & E FILES**

- [x] The record is accurate and refund claims have been made on a timely basis.
- [ ] The record is not accurate and/or refund claims have not been made on a timely basis. See section 7 overleaf.

6 PAYE RECORDS

☑ The Inland Revenue electronic record has been completed correctly and the figures accord with the schedule of payments and the payslip booklet.

☐ The Inland Revenue electronic record has not been completed correctly and the figures do not accord with the schedule of payments and the payslip booklet. See Comments Section 7.

7 COMMENTS/EXPLANATIONS:

Noted that Fixed Rate Bond with Skipton Building Society A/C 879818901 which has been rolled over on 16/3/2019 has three authorised signatories, one of which - Mr Miller - is no longer a councillor.

Parish Council should remove Mr Miller's name from the bond and consider if they wish to authorise another councillor.

Clerk's contract requires updating in the following areas:—

1) Salary scale point on contract should be in line with recently published revised salary scales

2) Pensions & gratuities requires amending to reflect the fact that the Clerk is now in the auto enrolment pension scheme

3) Clarification is required on what pension contributions are based. Is it the basic salary or is it the basic salary plus overtime.

Signed R. A. ______ Date: 9/4/2019

Internal Auditor

8 FINANCIAL YEAR END ONLY

☑ I have examined the year end records and I am satisfied that the annual report & accounts comply with Governance & Accountability.

☐ I have examined the year end records and I am not satisfied that the annual report & accounts comply with Governance & Accountability and make the following comments:

☑ I have examined the Annual Return to the External Auditor and confirm that I am satisfied with the completeness of the data.

☐ I have examined the Annual Return to the External Auditor and confirm that I am not satisfied with the completeness of the data and make the following comments:

Signed R.A.
Internal Auditor

Date: 09/04/2014.

NEWBY & SCALBY PARISH COUNCIL

Annual Report & Accounts

Year Ended 31 March 2019

NEWBY AND SCALBY PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31 MARCH 2019

RECEIPTS

(Previous) Year Ended 31 Mar 2018 £		(Current) Year Ended 31 Mar 2019 £	NOTES
2,657.65	Allotment rents	2,740.82	
383.10	General interest received	462.23	1
52.00	Interest taken into revenue	99.90	2
4,972.30	Model agreement – SBC	5,111.52	
39,050.00	Parish precept	29,050.00	3
1,198.42	Other income	463.70	4
1,714.02	VAT reclaimed	2,970.41	5
700.00	Refunds: various sources	2,218.00	6
50,727.49	**TOTAL**	**43,116.58**	

[1] Increase in interest due to improved interest rates.
[2] Increase in interest due to improved interest rates.
[3] Council's plans to take on running of library building on 1st April 2017 did not come to fruition so the earmarked reserve was returned to the general reserve. This resulted in general reserves being too high so the precept was cut by £10,000 in order to use reserves to fund expenditure.
[4] In line with expectations. Previous year included £914-94 (the residual funds of Newby & Scalby Residents Association which were given to SBC who then gifted to N&SPC). Council donated the funds to Scalby Sports Association for their repair of pavilion/changing room roof at Carr Lane Playing Field.
[5] The level of VAT reclaimed is in line with expectations due to increased expenditure.
[6] Refund of contribution to costs of pedestrian refuge (2,200) when project cancelled and £18 incorrectly levied bank charges by Unity.

PAYMENTS

(Previous) Year Ended 31 Mar 2018		(Current) Year Ended 31 Mar 2019	NOTES
2,000.60	Allotments	2,127.95	
330.00	Audit fees	430.00	1
0.00	Twinning	267.08	2
1,231.00	Courses, subs & training	1,337.00	
322.81	Contingency	0.00	3
7.08	General expenditure	56.80	4
1,456.04	Insurance	1,159.54	5
4,844.61	Model agreement 4694.83+336	5,030.83	
835.00	Trees & lights	6,535.00	6
4,630.45	Office costs & software	3,255.59	7
86.85	Councillor's expenses	50.85	
30.00	Website	160.00	8
21,133.42	Staffing	22,053.86	9
173.50	Playground – (section 19)	73.50	
850.00	Discretionary grants	4,400.00	10
3,031.89	Premises & equipment	3,179.00	11
408.00	Public amenities/civic pride	0.00	12
0.00	Pedestrian refuge Scalby Road	2,200.00	13
295.00	Special payments - section 137	700.00	14
516.00	Special payments - section 111	1,006.00	15
1,200.00	Special payments – section 96	1,200.00	16
914.94	Special payments – section 19	10,000.00	17
500.00	Charitable donations	0.00	18
1,100.09	JJ Burchell bequest	0.00	19
1,863.30	VAT	2,876.71	20
47,760.58	**TOTAL**	**68,099.71**	

[1] External audit fee increased by £100.
[2] Twinning costs are only high in the alternate years in which we are visited by the Pornicais - this is due to our contributing to the costs of the annual dinner/civic reception.
[3] 2017/18 costs were associated with the burglary on 10/9/17.
[4] Parking costs £2-50, bank charges £54-30.
[5] More competitive cover obtained.
[6] Replacement lights for trees at Newlands Road and Scalby memorial fountain.
[7] Office costs £3,067-99 , software £187-60.
[8] Changed hosting company in order to obtain better security & service.
[9] Increase due to nationally agreed pay rise and slight increase in total hours worked.
[10] £400 Scalby Learning Trust, £1000 Scalby Bowling Club, £3000 Scalby Sports Association.
[11] Increase in rent due for office.
[12] No seat painting carried out.
[13] Contribution to NYCC's cost of creating a pedestrian refuge near sea cut bridge on Scalby Road. In the even it couldn't go in the intended place and the money was refunded by NYCC.
[14] £85 donation made to Royal British Legion. £525 NYCC fill grit bins. Sponsored prizes for Christmas Competitions.
[15] £500 to Scalby Toilet Trust towards running costs of Scalby Toilets & £506 legal advice/fees.
[16] Rural verge cutting.
[17] 10 year loan to Scalby Sports Association
[18] No charitable donations made in year of account.
[19] Accrued funds not paid out.
[20] Increase due to additional expenditure.

BANK RECONCILIATION

(Previous) Year Ended 31 Mar 2018	SUMMARY	(Current) Year Ended 31 Mar 2019
£111,567.84	Balance brought forward 1 April	£114,534.75
£50,727.49	ADD total receipts	£43,116.58
£162,295.33		**£157,651.33**
£47,760.58	LESS total payments	£68,099.71
£114,534.75		**£89,551.62**
£0.00	Transfers between banks	£0.00
£114,534.75	**Balance carried forward**	**£89,551.62**

These cumulative funds are represented by:

£86,725.97	Nat West Reserve a/c	£37,203.70
£0.00	Nat West Current a/c	£0.00
£0.00	Unity Reserve (IA)	£21,589.20
£0.00	Unity Current (T1)	£2,688.01
£0.00	LESS unpresented cheques at year end	£0.00
£86,725.97		**£61,480.91**
£0.00	ADD Gratuity a/c	£0.00
£21,925.48	ADD Fixed term reserves	£22,144.74
£5,884.30	ADD Instant access reserves	£5,926.97
(£1.00)	LESS £1 to open/maintain gratuity a/c	(£1.00)
£114,534.75	**TOTAL**	**£89,551.62**

The above statement represents fairly the financial position of the authority as at 31 March 2019 and reflects its receipts and payments during the year.

Approved by Council: 10th May 2019

Signed ______________________

Chairman

Signed J. Marley

J Marley (CiLCA)
Responsible Financial Officer

NOTES TO THE STATEMENT OF ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2019

1 ASSETS

At 31st March 2019 the assets held include play equipment at Linden Road playground, allotment items, Christmas lights, civic items, office equipment, plaswood seats, fixtures and fittings. Full details are contained in the Asset Register. In accordance with the conventions of Parish Council accounting, the assets are valued at purchase cost and there is no depreciation element. The total value of the assets held at the end of this financial year amounted to £51,670.

2 LOANS MADE AND LOANS RECEIVED

The Parish Council has one outstanding loan [Minutes 126/18.2 and 11/19.3 refer]. By an agreement dated 18th February 2019 the sum of £10,000 was loaned to Scalby Sports Association for a term of 10 years. Funds were transferred to the Association's bank account on 27/3/19. Scheduled repayments are twice yearly on 1st January and 1st July. No amounts were borrowed during the financial year.

3 LEASES

At the end of the year the Parish Council had the benefit of the following leases: -

Lessor	Purpose	Annual Payment	Year of Expiry
North Yorkshire County Council	Lease of Office & Storage Space	£2,492 (includes utilities).	2021
Siemens	Print/Scan/Copy	£1,476+VAT	2022
Lessee			
Friends of Newby & Scalby Allotments	Allotment shed	£85	2019

4 DEBTS OUTSTANDING

At the year end there were no outstanding debts due to the Council.

5 TENANCIES

During the year the following tenancies were held:

Council as Tenant			
Landlord	**Property**	**Rent P.A.**	**Repairing/Non repairing**
Duchy of Lancaster	Land for Allotments	£840+VAT	Maintain hedges, cut grass and maintain good soil quality.

6 s137 & SPECIAL PAYMENTS

The Parish Council is empowered to make payments within the legislation governing expenditure. Section 137 of the Local Government Act 1972 (as amended) enables local councils to spend up to the product of £7-86 per elector, as at 1 April in the relevant year, for the benefit of people in the area on activities or projects not specifically authorised by other powers. The limit for spending by this council in the year of account was £62,266-92. Payments were also made under various other powers. The payments made were:-

Item	Nature of payment	Power	Amount
Royal British Legion	Donation	LGA 1972, s137	£85.00
Christmas Competition	Prizes/presentations	LGA 1972, s137	£90.00
NYCC	Fill PC owned grit bins	LGA 1972, s137	£525.00
Scalby Toilets Trust	Donation to running costs	PHA 1936, s87 extended by LGA 1972, s111	£500.00
Scalby Sports Association	Discretionary grant towards cost of pavilion extension	LG(MP) 1976, s19	£3000.00
Scalby Bowling Club	Discretionary grant towards cost of works to green and clubhouse	LG(MP) 1976, s19	£1,000.00
Scalby Learning Trust	Discretionary grant to assist community based remembrance art project	LG(MP) 1976, s19/LGA1972, s145	£400.00
		Total	**£5,600.00**

7 AGENCY WORK

During the year the Parish Council undertook the following agency work on behalf of other Authorities:

Principal Authority	Nature of Work	£ Amount
Scarborough Borough Council	Upkeep & maintenance of parks, playing fields, open spaces & shelters	£2,122.40
Scarborough Borough Council	Contribution to closed churchyard upkeep costs	£2,908.43
	Total	**£5,030.83**

8 RESERVES

Council's reserves are earmarked as follows:-

Year ending 31 March 2018		Year Ending 31 March 2019
£21,925.48	Community & Infrastructure Reserve	£22,144.74
£5,884.30	General Reserve	£5,926.97
£5,000.00	Allotments Reserve	£5,000.00
£5,000.00	Carr Lane Playing Field Reserve	£2,000.00
£10,000.00	Decorative Lighting Reserve	£4,000.00
£10,000.00	Election Fees Reserve	£5,000.00
£30,349.01	Premises/Buildings Reserve	£21,202.70
£26,375.96	Un-earmarked Reserve	£24,277.21
£114,534.75		**£89,551.62**

9 ADVERTISING AND PUBLICITY

There were no costs for advertising or publicity incurred in the year of account.

10 CONTINGENT LIABILITIES

The Parish Council's existing lease of its office premises from NYCC expires on 31st July 2021. It is therefore deemed prudent to retain an earmarked reserve for premises/buildings since the Parish Council has no security of tenure in the long term.

11 PENSIONS

Pursuant to pension auto-enrolment legislation, a pension scheme was set up in April 2016. The provider is the People's Pension and the Clerk is enrolled in this scheme. Contributions are calculated on basic salary. Employees contribute 4.25%, the employer contributes 3.75%. In the year of account, contributions totalled £1,522-43.

12 MANAGED TRUSTS

The Parish Council is the Trustee for the J J Burchell Bequest in connection with the upkeep & maintenance of the playing field at Carr Lane, Scalby. The Trust is registered with the Charity Commissioners. Its sole source of income is interest accruing on the 8% Treasury Stock 2021 which was purchased on 20th April 2015 following HM Treasury's forced redemption on 1st February 2015 of the 4% Consols previously held. In the year of account, the balance of the accrued dividends held amounted to £150.78.

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

NEWBY & SCALBY 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 2019, that:

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

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

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

08/05/2019

and recorded as minute reference:

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

Chairman

Clerk

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

www.newbyandscalbypc.org.uk

Section 2 – Accounting Statements 2018/19 for

NEWBY & SCALBY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	*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	110,853	114,769	*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	39,050	29,050	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	11,527	13,916	*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	21,133	22,054	*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	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	25,528	46,046	*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	114,769	89,635	*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	114,769	89,635	*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	51,040	51,670	*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 2019 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

J Markey

Date 06/04/2019

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

08/05/2019

as recorded in minute reference:

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