# Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

ISFIELD PARISH COUNCIL

ENTER NAME OF AUTHORITY

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 2021, 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. |

| | Yes | No | N/A | |
|---|---|---|---|---|
| 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. | ✓ | | | 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

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

# Annual Internal Audit Report 2020/21

ISFIELD PARISH COUNCIL

isfield.org.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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 | 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 bank account reconciliations were properly carried out during the year. | ✓ | | |
| 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 2019/20, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")* | | | ✓ |
| L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities. | | | ✓ |
| M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).* | ✓ | | |
| N. The authority has complied with the publication requirements for 2019/20 AGAR *(see AGAR Page 1 Guidance Notes).* | ✓ | | |

| O. (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

13/05/21

Name of person who carried out the internal audit

PETER FROST

Signature of person who carried out the internal audit

Date 13/05/21

*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).

We acknowledge as the members of:

ISFIELD 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 2021, that:

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

## Section 2 – Accounting Statements 2020/21 for

ISFIELD PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|---|---|---|
| | 31 March 2020 £ | 31 March 2021 £ | *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 | 44316 | 107709 | *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 | 21989 | 22000 | *Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.* |
| 3. (+) Total other receipts | 120419 | 51347 | *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 | 10148 | 10005 | *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 | 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 | 68867 | 61532 | *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 | 107709 | 109519 | *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 | 107709 | 109519 | *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 | 39257 | 160046 | *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 | 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, 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 2021 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

ISSFIELD PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|---|---|---|
| | 31 March 2020 £ | 31 March 2021 £ | *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.* |
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| | | | |
|---|---|---|---|
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| | 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.* |

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Signed by Responsible Financial Officer before being presented to the authority for approval

Date

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

as recorded in minute reference:

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

# ISFIELD PARISH COUNCIL

# FINANCIAL ACCOUNTS

# (SUBJECT TO AUDIT)

# 1 APRIL 2020

# TO

# 31 MARCH 2021

Isfield Parish Council

| Receipts and Payments Account | Total £: |
|---|---|
| Year Ended 31 March 2021 | |
| **Receipts** | |
| Precept | 22000.00 |
| Interest - Bank | 1.92 |
| Wealden S106 | 40723.75 |
| Other | 10621.78 |
| | 73347.45 |
| **Payments** | |
| Insurances/Subs | 1705.01 |
| Salaries | 8491.63 |
| HMRC | 1513.43 |
| Rates and Overheads | 569.19 |
| Repairs and Renewals | 122.33 |
| Professional Fees | 625.32 |
| Grants | 300.00 |
| Outside Maintenance | 3909.63 |
| New Play Park | 43896.30 |
| Memorial Bench | 799.50 |
| VAT Payment | 9604.98 |
| | 71537.32 |

# ISFIELD PARISH COUNCIL

# CASH BOOK

# (SUBJECT TO AUDIT)

# 1 APRIL 2020

# TO

# 31 MARCH 2021

Bank Reconciliation.

| | | £ |
|---|---|---|
| Current Account 31.03.21 | | 106624.45 |
| **Cheques Outstanding:** | | |
| | 75.00 | |
| | 122.72 | |
| | 326.20 | |
| | 367.24 | |
| | 377.20 | |
| | | 1268.36 |
| | | 105356.09 |
| Premium Account 00517720 | | 1148.38 |
| Recreation Ground Recoupment Fund Account 80606278 | | 3014.98 |
| Balance at Cash Book | | 109519.45 |

Check

| | |
|---|---|
| Income as Cash Book | 181056.77 |
| Expenditure as Cash Book | 71537.32 |
| | 109519.45 |

These accounts include the Recreation Ground Recoupment Fund Account which is held in . trust and cannot be spent by the Parish Council'

| Date: | Details: | Chq No | Inv Ref | Grants | Subs & Ins | Wages/ Audit | Rates & O/heads | Legal | Outside Maint | Repairs/ Renewals | Other | VAT | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26.05.20 | ESALC | 101444 | 1 | | 230.17 | | | | | | | | 230.17 |
| 26.05.20 | ESCC | 101445 | 2 | | | | | | 485.00 | | | 97.00 | 582.00 |
| 26.05.20 | ICO | 101446 | 3 | | 40.00 | | | | | | | | 40.00 |
| 26.05.20 | P Frost | 101447 | 4 | | | 65.00 | | | | | | | 65.00 |
| 26.05.20 | R Levett | 101448 | 5 | | | | | | 90.07 | | | 3.87 | 93.94 |
| 26.05.20 | S Goacher | 101449 | 6 | | | | 160.32 | | | | | | 160.32 |
| 26.05.20 | A Stevens | 101450 | | | | 399.55 | | | | | | | 399.55 |
| 26.05.20 | A Stevens | 101451 | | | | 522.15 | | | | | | | 522.15 |
| 26.05.20 | ESCC | 101452 | | | | 357.48 | | | | | | | 357.48 |
| | | | | 0.00 | 270.17 | 1344.18 | 160.32 | 0.00 | 575.07 | 0.00 | 0.00 | 100.87 | 2450.61 |
| 29.06.20 | Wealden | DD | 10 | | | | | | 125.00 | | | 25.00 | 150.00 |
| 27.07.20 | Clean Corner | 101453 | 7 | | | | 225.00 | | | | | | 225.00 |
| 27.07.20 | Cancelled | 101454 | 8 | | | | | | | | | | 0.00 |
| 27.07.20 | R Levett | 101455 | 9 | | | | | | 64.29 | | | 12.86 | 77.15 |
| 27.07.20 | Cancelled | 101456 | 10 | | | | | | | | | | 0.00 |
| 27.07.20 | A Stevens | 101457 | | | | 521.95 | | | | | | | 521.95 |
| 27.07.20 | A Stevens | 101458 | | | | 521.95 | | | | | | | 521.95 |
| 27.07.20 | HMRC | 101459 | | | | 367.00 | | | | | | | 367.00 |
| 27.07.20 | ESCC | 101460 | | | | 357.48 | | | | | | | 357.48 |
| 27.07.20 | Playdale | 101461 | 11 | | | | | | | | 43896.30 | 8779.26 | 52675.56 |
| 27.07.20 | Barcombe | 101462 | 12 | | | | | | 373.00 | | | 74.60 | 447.60 |
| 27.07.20 | PlaySafety | 101463 | 13 | | | | | | 86.00 | | | 17.20 | 103.20 |
| 10.08.20 | Python OL | 101464 | 8 | | | | 145.00 | | | | | | 145.00 |
| | | | | 0.00 | 270.17 | 3112.56 | 530.32 | 0.00 | 1223.36 | 0.00 | 43896.30 | 9009.79 | 58042.50 |
| 04.09.20 | Zurich | 101465 | 14 | | 77.85 | | | | | | | | 77.85 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 28.09.20 | S Smith | 101466 | 15 | | | | | | 175.00 | | | | 175.00 |
| 28.09.20 | Sup Glass | 101467 | 16 | | | | | | 297.31 | | | 59.46 | 356.77 |
| 28.09.20 | Zurich | 101468 | 17 | | 1336.99 | | | | | | | | 1336.99 |
| 28.09.20 | A Stevens | 101469 | | | | 521.95 | | | | | | | 521.95 |
| 28.09.20 | A Stevens | 101470 | | | | 521.95 | | | | | | | 521.95 |
| 28.09.20 | ESCC | 101471 | | | | 357.48 | | | | | | | 357.48 |
| 28.09.20 | HMRC | 101472 | | | | 367.20 | | | | | | | 367.20 |
| 28.09.20 | Isfield VF | 101473 | 18 | | | | 50.91 | | | | | | 50.91 |
| 28.09.20 | Euroffice | 101474 | 19 | | | | | | 32.48 | | | 6.50 | 38.98 |
| 28.09.20 | Wealden | DD | 20 | | | | | | 125.00 | | | 25.00 | 150.00 |
| | | | | 0.00 | 1685.01 | 4881.14 | 581.23 | 0.00 | 1853.15 | 0.00 | 43896.30 | 9100.75 | 61997.58 |
| 23.11.20 | Littlejohn | 101475 | 21 | | | 400.00 | | | | | | 80.00 | 480.00 |
| 23.11.20 | Tool Station | 101476 | 22 | | | | | | | 37.05 | | 7.41 | 44.46 |
| 23.11.20 | SSALC | 101477 | 23 | | | | 90.00 | | | | | 18.00 | 108.00 |
| 23.11.20 | WDALC | 101478 | 24 | | 20.00 | | | | | | | | 20.00 |
| 23.11.20 | Woodberry | 101479 | 25 | | | | | | | | 799.50 | 159.90 | 959.40 |
| 23.11.20 | A Stevens | 101480 | | | | 521.95 | | | | | | | 521.95 |
| 23.11.20 | A Stevens | 101481 | | | | 620.14 | | | | | | | 620.14 |
| 23.11.20 | ESCC | 101482 | | | | 396.52 | | | | | | | 396.52 |
| 23,11.20 | Isfield VH | 101483 | | 300.00 | | | | | | | | | 300.00 |
| 01.12.20 | Sign Shed | 101484 | 22 | | | | | | | 58.67 | | | 58.67 |
| 29.12.20 | Wealden | DD | | | | | | | 125.00 | | | 25.00 | 150.00 |
| | | | | 300.00 | 1705.01 | 6819.75 | 671.23 | 0.00 | 1978.15 | 95.72 | 44695.80 | 9391.06 | 65656.72 |
| 25.01.20 | Barcombe | 101485 | 26 | | | | | | 918.00 | | | 183.60 | 1101.60 |
| 25.01.20 | Chive | 101486 | 27 | | | | | | 720.00 | | | | 720.00 |
| 25.01.20 | ESCC | 101487 | 28 | | | | 58.28 | | | | | | 58.28 |
| 25.01.20 | A Stevens | 101488 | | | | 530.62 | | | | | | | 530.62 |
| 25.01.20 | A Stevens | 101489 | | | | 535.46 | | | | | | | 535.46 |
| 25.01.21 | HMRC | 101490 | | | | 402.03 | | | | | | | 402.03 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 25.01.21 | ESCC | 101491 | | | | 367.24 | | | | | | | 367.24 |
| 25.01.21 | B Ashford | 101492 | 29 | | | | | | 168.48 | | | | 168.48 |
| | | | | 300.00 | 1705.01 | 8655.10 | 729.51 | 0.00 | 3784.63 | 95.72 | 44695.80 | 9574.66 | 69540.43 |
| 24.03.21 | Tool Station | 101493 | 30 | | | | | | | 26.61 | | 5.32 | 31.93 |
| 25.03.21 | A Stevens | 101494 | | | | 535.26 | | | | | | | 535.26 |
| 25.03.21 | A Stevens | 101495 | | | | 535.26 | | | | | | | 535.26 |
| 25.03.21 | ESCC | 101496 | | | | 367.24 | | | | | | | 367.24 |
| 25.03.21 | HMRC | 101497 | | | | 377.20 | | | | | | | 377.20 |
| 26.03.21 | Wealden | DD | 31 | | | | | | 125.00 | | | 25.00 | 150.00 |
| | | | | 300.00 | 1705.01 | 10470.06 | 729.51 | 0.00 | 3909.63 | 122.33 | 44695.80 | 9604.98 | 71537.32 |

Isfield Parish Council

Cash Book Y/E 31.03.21

| Date | Income | Precept | Hall Hire/ Bank Int | Other | Banked | Total Income |
|---|---|---|---|---|---|---|
| | Balance b/f | | | | | 107709.32 |
| 27.04.20 | Wealden | 11000.00 | | | 11000.00 | 11000.00 |
| 29.05.20 | HMRC | | | 10621.78 | 10621.78 | 10621.78 |
| 08.06.20 | Interest | | 0.31 | | 0.31 | 0.31 |
| 08.06.20 | Interest | | 0.81 | | 0.81 | 0.81 |
| 07.09.20 | Interest | | 0.16 | | 0.16 | 0.16 |
| 07.09.20 | Interest | | 0.42 | | 0.42 | 0.42 |
| 28.09.20 | Wealden | 11000.00 | | | 11000.00 | 11000.00 |
| 26.11.20 | Wealden | | | 40723.75 | 40723.75 | 40723.75 |
| 07.12.20 | Interest | | 0.03 | | 0.03 | 0.03 |
| 07.12.20 | Interest | | 0.08 | | 0.08 | 0.08 |
| 08.03.21 | Interest | | 0.08 | | 0.08 | 0.08 |
| 08.03.21 | Interest | | 0.03 | | 0.03 | 0.03 |
| | Total Income | 22000.00 | 1.92 | 51345.53 | 73347.45 | 181056.77 |

Cash Book Payments either collectively or individullay over £100

1st April 2020 to 31st March 2021

| Date: | Details: | Chq No | Inv Ref | Grants | Subs & Ins | Wages/ Audit | Rates & O/heads | Legal | Outside Maint | Repairs/ Renewals | Other | VAT | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26.05.20 | ESALC | 101444 | 1 | | 230.17 | | | | | | | | 230.17 |
| 26.05.20 | ESCC | 101445 | 2 | | | | | | 485.00 | | | 97.00 | 582.00 |
| 26.05.20 | S Goacher | 101449 | 6 | | | | 160.32 | | | | | | 160.32 |
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| 27.07.20 | Clean Corner | 101453 | 7 | | | | 225.00 | | | | | | 225.00 |
| 27.07.20 | Playdale | 101461 | 11 | | | | | | | | 43896.30 | 8779.26 | 52675.56 |
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| 27.07.20 | PlaySafety | 101463 | 13 | | | | | | 86.00 | | | 17.20 | 103.20 |
| 10.08.20 | Python OL | 101464 | 8 | | | | 145.00 | | | | | | 145.00 |
| 04.09.20 | Zurich | 101465 | 14 | | 77.85 | | | | | | | | 77.85 |
| 28.09.20 | S Smith | 101466 | 15 | | | | | | 175.00 | | | | 175.00 |
| 28.09.20 | Sup Glass | 101467 | 16 | | | | | | 297.31 | | | 59.46 | 356.77 |
| 28.09.20 | Zurich | 101468 | 17 | | 1336.99 | | | | | | | | 1336.99 |
| 28.09.20 | Isfield VF | 101473 | 18 | | | | 50.91 | | | | | | 50.91 |
| 28.09.20 | Wealden | DD | 20 | | | | | | 125.00 | | | 25.00 | 150.00 |
| 23.11.20 | Littlejohn | 101475 | 21 | | | 400.00 | | | | | | 80.00 | 480.00 |
| 23.11.20 | SSALC | 101477 | 23 | | | | 90.00 | | | | | 18.00 | 108.00 |
| 23.11.20 | Woodberry | 101479 | 25 | | | | | | | | 799.50 | 159.90 | 959.40 |
| 23,11.20 | Isfield VH | 101483 | | 300.00 | | | | | | | | | 300.00 |
| 29.12.20 | Wealden | DD | | | | | | | 125.00 | | | 25.00 | 150.00 |
| 25.01.20 | Barcombe | 101485 | 26 | | | | | | 918.00 | | | 183.60 | 1101.60 |
| 25.01.20 | Chive | 101486 | 27 | | | | | | 720.00 | | | | 720.00 |
| 25.01.20 | ESCC | 101487 | 28 | | | | 58.28 | | | | | | 58.28 |
| 25.01.21 | B Ashford | 101492 | 29 | | | | | | 168.48 | | | | 168.48 |
| 26.03.21 | Wealden | DD | 31 | | | | | | 125.00 | | | 25.00 | 150.00 |

Recreation Account

Bank Reconciliation

| Year End 31st March 2021 | £: | £: |
|---|---|---|
| Cash at bank 31.03.21 | | 5961.28 |
| Less unpresented cheque | | 20.00 |
| | | 5941.28 |
| Total Inc as Cash Book 31.03.21 | 8662.08 | |
| Total Exp as Cash Book 31.03.21 | 2720.80 | |
| | | 5941.28 |

Recreation Ground Payments
Year End 31st March 2021

| Date: | Details: | Chq No: | Electricity: | Water: | Cleaning: | Maint: | Misc | Total: |
|---|---|---|---|---|---|---|---|---|
| 06.04.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 06.04.20 | EDF | DD | 209.00 | | | | | 209.00 |
| 04.05.20 | EDF | DD | 168.00 | | | | | 168.00 |
| 05.05.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 04.06.20 | EDF | DD | 168.00 | | | | | 168.00 |
| 05.06.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 06.07.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 06.07.20 | EDF | DD | 168.00 | | | | | 168.00 |
| 04.08.20 | EDF | DD | 168.00 | | | | | 168.00 |
| 05.08.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 04.09.20 | EDF | DD | 168.00 | | | | | 168.00 |
| 07.09.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 21.09.20 | Clean Corner | 100156 | | | 110.00 | | | 110.00 |
| 21.09.20 | Clean Corner | 100157 | | | 110.00 | | | 110.00 |
| 05.10.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 05.10.20 | EDF | DD | 168.00 | | | | | 168.00 |
| 04.11.20 | EDF | DD | 74.00 | | | | | 74.00 |
| 05.11.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 04.12.20 | EDF | DD | 74.00 | | | | | 74.00 |
| 07.12.20 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 04.01.20 | EDF | DD | 74.00 | | | | | 74.00 |
| 28.09,20 | Clean Corner | 100158 | | | 110.00 | | | 110.00 |
| 23.10.20 | Clean Corner | 100159 | | | 165.00 | | | 165.00 |
| 23.11.20 | Clean Corner | 100160 | | | 110.00 | | | 110.00 |
| 05.01.21 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 04.02.21 | EDF | DD | 74.00 | | | | | 74.00 |
| 05.02.21 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 04.03.21 | EDF | DD | 74.00 | | | | | 74.00 |
| 05.03.21 | Castle Water | DD | | 21.15 | | | | 21.15 |
| 10.03.21 | Clean Corner | 100161 | | | 275.00 | | | 275.00 |
| | | | 1587.00 | 253.80 | 880.00 | 0.00 | 0.00 | 2720.80 |

Recreation Ground Receipts
Year End 31st March 2021

| | | | |
|---|---|---|---|
| Date: | Balance b/f | | 3251.04 |
| 10.07.20 | Rother DC | 496.22 | |
| 08.10.20 | EDF | 3369.82 | |
| 21.12.20 | Colts | 585.00 | |
| 04.01.20 | Cricket Club | 585.00 | |
| 15.01.21 | Rother DC | 375.00 | |
| | | | 5411.04 |
| | Total Income: | | 8662.08 |

# ISFIELD PARISH COUNCIL

# FINANCIAL RISK ASSESSMENTS AND ASSET LIST

## 2020 - 2021

# ISFIELD PARISH COUNCIL

| Asset: | Location: | Year Acquired: | Values Ins: |
|---|---|---|---|
| Pavilion and General Contents | Isfield Rec | November 1979 | £ 33568.00 |
| Street Furniture | | | £ 2577.00 |
| Playground Equipment | Isfield Rec | N/K | £120000.00 |
| The Pound | TN22 5XR | N/K | £ 1.00 |
| Litter Bins (2) | Horsted Lane Bus stops | January 2020 | £ 1500.00 |
| Benches | Recreation Ground | 2019/2020 | £ 1600.00 |
| Memorial Seat | Recreation Ground | 2020 | £ 800.00 |
| | | | £160046.00 |

# Isfield Parish Council Risk Assessment

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Isfield Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT

| Subject | Risk(s) indentified | H/M/L | Management/control of Risk | Review/Assess/Revise |
|---|---|---|---|---|
| Precept | Adequacy of precept in order for the Council to carry out its Statutory duties | L | To determine the precept amount required, the Council regularly receives budget update information monthly.<br>At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Wealden District Council. The figure is submitted by the Clerk in writing.<br>The Clerk informs the Council when the monies are received. | Existing procedure adequate. |
| Financial Records | Inadequate records<br>Financial irregularities | L | The Council has Financial Regulations which sets out the requirements. | Existing procedure adequate<br>Review the Financial regulations when necessary |

| | | | | |
|---|---|---|---|---|
| Bank and banking | Inadequate checks<br>Banks mistakes | L<br>L | The Council has Financial Regulations which set out banking requirements<br>Monthly reconciliation | Existing procedure adequate<br>Existing procedure adequate |
| Reporting and auditing | Information communication | L | Financial information is a regular agenda item and discussed/reviewed and approved at each meeting. | Existing procedures adequate. |
| Grants | Receipt of grant | L | Parish Council does not presently receive any regular grants. | Procedure would be formed, if required |
| Charges-rents receivable | Payment of rents | L | The Parish Council collects no rents or charges. | Existing procedure adequate |
| Grants and support payable | Power to pay Authorisation of Council to pay | L | All such expenditure goes through the required Council process of approval, is minuted and listed accordingly if a payment is made using S137 powers of expenditure. | Existing procedure adequate. |
| Best value accountability | Work awarded Incorrectly.<br>Overspend on services. | L<br>M | Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council. | Existing procedure adequate. |
| Salaries and assoc. costs | Salary calculation | L | Salary is calculated via an independent payroll bureau. PAYE is paid quarterly and salary monthly by Standing Order. | Existing procedure adequate. |
| Employees | Fraud by staff<br>Health and safety | L<br>L | Requirements of Fidelity Guarantee insurance adhered to with regards to fraud.<br>All employees to be provided adequate direction and safety equipment needed to undertake their roles | Existing procedures adequate.<br>Monitor health and safety requirements and insurance |

| | | | | |
|---|---|---|---|---|
| | | | | annually. |
| VAT | Reclaiming/charging | L | The Council has Financial Regulations which set out the requirements. | Existing procedures adequate |
| Annual Return | Submit within time limits | L | Employers Annual Return is completed and submitted online with the prescribed time frame by the Clerk.<br>Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame. | Existing procedures adequate. |
| Legal Powers | Illegal activity or payments | L | All activity and payments within the powers of the Parish Council are resolved at Full Council Meetings. | Existing procedures adequate |
| Minutes/agendas/ Notices Statutory Documents` | Accuracy and legality<br><br><br><br><br>Business conduct | L<br><br><br><br><br>L | Minutes and agenda are produced in the prescribed manor by the Clerk and adhere to the legal requirements.<br>Minutes are approved and signed at the next Council meeting.<br>Agenda displayed according to legal requirements.<br>Business conducted at Council meetings should be managed by the Chair | Existing procedures adequate.<br><br><br><br><br>Members adhere to Code of Conduct |
| Members interests | Conflict of interests<br>Register of members interests | L<br>M | Declarations of interest by members at Council meetings.<br>Register of members interests forms reviewed regularly. | Existing procedures adequate.<br>Members take responsibility to update register. |
| Insurance | Adequacy<br>Cost<br>Compliance<br>Fidelity Guarantee | L<br>L<br>L<br>M | An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place. | Existing procedure adequate.<br>Insurance reviewed annually. |
| Data protection | Policy provision | L | The Parish Council is registered with the Data Protection Agency | Ensure annual renewal of registration |

| | | | | |
|---|---|---|---|---|
| Freedom of Information | Policy<br>Provision | L<br><br>M | The Council has a Model Publication scheme in place. To date there have been no requests under FOI.<br>The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours | Monitor any requests made under FOI |
| **PHYSICAL EQUIPMENT OR AREAS** | | | | |
| Assets | Loss or damage<br>Risk/damage to third party (ie property) | L | An annual review of assets is undertaken for insurance provision | Existing procedures adequate |
| Maintenance | Poor performance of assets or amenities | L | All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured. | Existing procedures adequate |
| Notice Board | Risk of damage | L | The Parish Council currently has three notice boards. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council. | Existing procedures adequate |
| Meeting locations | Adequacy<br>Health & Safety | L<br>M | The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public. | Existing procedures adequate |
| Council records – paper | Loss through:<br>Theft<br>Fire<br>damage | <br>L<br>M<br>L | The Parish Council records are stored at the Clerk's home. Records include historical correspondences, minutes, insurance, bank records. The documents are stored in a lockable office. | Damage (apart from fire) and theft is unlikely and so provision is adequate. |

| | | | | |
|---|---|---|---|---|
| Council records – electronic | Loss through:<br>Theft, fire damage or corruption of computer | L<br>M | The Parish Council electronic records are stored on a laptop held with the Clerk at her home. Back ups of electronic data is made at regular intervals | Existing procedures considered adequate |

**Isfield Parish Council**

| Characteristics of Effectiveness | Evidence of Achievement | Yes/No | Areas for Development |
|---|---|---|---|
| Internal Audit work is planned | Planned internal Audit work is based on risk assessment and designed to meet the Council's needs. | Yes | |
| Understanding the whole organisation its needs and objectives | The annual audit plan demonstrates how audit work will provide assurance for the Council's Annual Governance Statement. | Yes | |
| Be seen as a catalyst for change. | Internal Audit supports the Council's work in delivering improved services to the community. | Yes | |
| Add value and assist the organisation in achieving its objectives | The Council makes positive responses to Internal Audit's recommendations and follows up action where this is called for. | Yes | |
| Be forward looking | In formulating the annual audit plan, national agenda changes are considered. | Yes | |
| | Internal audit maintains awareness of new developments in the council's devices, risk management and corporate governance arrangements. | Yes | |
| Be challenging | Internal Audit focuses on the risks facing the Council. | Yes | |
| | Internal Audit encourages members to develop their own responses to risks, rather than relying solely on audit recommendations. | Yes | |
| Ensure the right resources are available | Adequate resource is made available for Internal Audit to complete its work. | Yes | |
| | Internal Audit understands the Council and the legal and corporate framework in which it operates. | Yes | |

**Isfield Parish Council**

| Expected Standard | Evidence of Achievement | Yes/No | Areas for Development |
|---|---|---|---|
| 1: Scope of Internal Audit | Terms of Reference for Internal Audit were approved by Full Council. | | |
| | Internal Audit Work takes into account both the Council's Risk Assessment and wider Internal Audit arrangements. | Yes | |
| | Internal Audit work covers the Council's anti-fraud and corruption arrangements | Yes | |
| 2: Independence | Internal Audit has direct access to those charged with governance (See Financial Regulations) | Yes | |
| | Reports are made in own name to management. | Yes | |
| | Internal Audit does not have any other role within the Council | Yes | |
| 3: Competence | There is no evidence of a failure to carry out internal audit work ethically, with intergrity and objectivity. | Yes | |
| 4: Relationships | All responsible officers (Clerk and RFO) are consulted on the Intenal Audit Plan. | Yes | |
| | Respective responsibilities for officers and internal audit are defined in relation to internal control, risk assessment and fraud and corruption matters (job descriptions and engagement letter). | Yes | |
| | The responsibilities of council members are understood; training of members is carried out as necessary. | Yes | |
| 5: Audit Planning and Reporting | The annual internal audit plan properly takes account of all the risks facing the Council and has been approved by the Council. | Yes | |
| | Internal Audit has reported in accordance with the plan. | Yes | |