

MARDEN PARISH COUNCIL

EXPLANATION OF PUBLIC RIGHTS AND AUDIT DOCUMENT

- Page 1 This page gives the dates within which an elector of Marden can inspect the accounts for the year 2018-19. You can inspect the accounts by contacting the Parish Clerk and arranging a mutually convenient time and place
- Pages 2-3 These explain your rights in detail
- Pages 4-6 This is the full Internal Audit Report
- Page 7 Annual Internal Audit Report that forms part of the Annual Return that is sent to the External Auditors
- Page 8 The Annual Governance Statement, part of the Annual Return. The responses to this statement must be based on the Internal Audit Report and the parish council's assessment of its financial processes over the accounting year
- Page 9 When a 'no' response is given to any of the Annual Governance Statements, an explanation of a 'no' response must be given, as shown on this page
- Page 10 The Annual Accounting Statements, part of the Annual Return, summarise the financial accounts for the year. All figures are rounded up or down and the Statements show the previous years figures as well. The balance carried forward from last year is the starting point for the Accounting Statements this year and must agree with reconciliation from the previous year. The balance carried forward, Box 7, this year must equal the bank reconciliation for this year
- Page 11 The bank reconciliation for the year links the bank statements with the Cash Book, to ensure nothing has been missed. The starting figure in the Cash Book is the balance carried forward from Box 7 of the previous year's Accounting Statement. The closing balance in the Cash Book must equal the balance carried forward in the 2018-19 Accounting Statement
- Pages 12-13 Where there is a variance of more than £250 or 15% between the Accounting Statements of the current year and previous year, an explanation of the variance must be given in detail.
For Boxes 2 and 3 – a 'decrease' means that there has been a lower amount received in 2018-19 than in 2017-18 for a particular budget item; an 'increase' means a higher amount received.
For boxes 4 and 6 – a 'decrease' means a lower amount paid in 2018-19 than in 2017-18 for a particular budget item; an 'increase' means a higher amount has been paid
- 2018-19 Box 3 – receipts decreased from the previous year due to:
- no funds were received on behalf of Marden Recreation Ground Trust (MRGT)
 - the VAT refund received was lower as less VAT had been paid in 2017-18 – VAT is claimed back at the end of the financial year and refunded in the next financial year
 - less money was received from the sale of green sacks
 - no receipts for the purchase of the SID
 - no play equipment was bought, so no donations were received towards the cost
 - the Lengthsman grant from Herefordshire Council stopped, so no grant was received;
- but
- Marden Village Trust (MVT) repaid unspent grant from the previous year, so an increased receipt
 - receipts of donations from the Fundraising Group increased
 - receipts of bank interest increased as the money for Marden recreation Ground Trust was held in a deposit account, this interest was paid to MRGT
- Overall – receipts reduced for 2018-19 from the previous year
- 2018-19 Box 6 – payments increased from the previous year due to:
- large increase in payments as funds held for MRGT were paid to the Trust
 - increase in payments for a new bus shelter

- c) increase in payments to implement GDPR with a new website domain and new emails for councillors and Clerk
- d) subscription payments increased to the local county organisation (HALC) and the tree warden network
- e) Lengthsman payments increased as all Lengthsman costs are now paid by the parish council, rather than some being paid through the Lengthsman grant as in previous years
- f) payments for postage and stationery increased due to inflation
- g) payments for audit increased as Internal Audits are now undertaken by HALC, who have experience not only of audit but of parish council finances
- h) payments for VAT increased
- i) payments for planning costs increased due to advice about the judicial review
- j) payments for the Community Facility Group increased with more activity by the Fundraising Group and prizes bought rather than relying on donations by the volunteers on the group

but

- k) payments decreased as fewer green sacks were bought, following advice from the Internal Auditor
- l) payments for training decreased, fewer paid sessions attended by councillors
- m) payments related to purchase of SID reduced
- n) payments for room hire decreased due to fewer extra meetings for planning
- o) payments for village clock storage decreased as the clock was removed from storage and is being prepared to be sited in the church
- p) payments for general parish maintenance decreased, due to mild weather
- q) payments for grants decreased as no grant was made to MVT, unlike previous year
- r) payments for elections decreased as there wasn't a local election in 2018-19
- s) payments for play equipment decreased as no new equipment was bought
- t) payments for legal fees decreased as all legal work on the judicial review in 2018-19 was undertaken *pro bono* (without charge)

Overall – payments increased for 2018-19 from the previous year