

SANDON and BURSTON PARISH COUNCIL

Councillor S Shelley
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SANDON
Stafford
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TRANSPARENCY REQUIREMENT REGULATIONS 2016

The Transparency Code for Smaller Authorities
(Parish Councils with a turnover of less than £25,000)

Financial Year Ending 31 March 2019

Publication of the following information.

Certificate of Exemption as submitted to the External Auditor - Mazars LLP
Notice for the exercise of Public Rights
List of Councillors
Public Land and Building Assets
End of Year Accounts
Annual Governance Statement
Internal Independent Report
Variances between Financial Years ending 31 March 2018 and 31 March 2019
Bank Reconciliation
Earmarked Reserves
Items of Expenditure above £100.00

List of Councillors as at 31st March 2019

C Capjon
J Charlton
R Harris
G Massey
S Shelley
R Wildblood

Public Land and Building Assets

1 Car Park at Burston

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

SANDON AND BURSTON 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' 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.	YES		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	YES		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	YES		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	YES		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	YES		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	YES		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	YES		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			✓

*For any statement to which the response is 'no', an explanation should be published

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

08/06/19

and recorded as minute reference:

19/030.3.1

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

Chairman

Clerk

S. J. O'G
P. J. O'G

Section 2 – Accounting Statements 2018/19 for

SANDON AND BURSTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	1,900	1,159	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	5,372	9,208	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	831	1,683	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	1,500	1,500	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	∅	∅	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	5,394	6,744	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	1,159	3,756	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	1,159	3,756	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	4,347	4,817	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	∅	∅	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 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

Date

08/05/19

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

08/05/19

as recorded in minute reference:

19/080.3.2

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

S. J. S.

Annual Internal Audit Report 2018/19

SANDON AND BURSTON 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 2019.

The internal audit for 2018/19 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.			N/A
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 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓

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

7/5/19

Name of person who carried out the internal audit

JULIET HANDS

Signature of person who carried out the internal audit

Juliet Hands

Date 7/5/19

*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).

SANDON and BURSTON PARISH COUNCIL

Financial Year Ending 31 March 2019

SECTION 2 - THE STATEMENT OF ACCOUNTS

Variances in Financial Years Ending 31 March 2018 and 31 March 2019

Box on Section 2	2018	2019	Variance Increase + Decrease -	% Variance	Explanation Required Yes = > £200 >15%
2 Precept	5,372	9,208	3,836	71.4%	Yes
3 Other Receipts	831	1,683	852	102.5%	Yes
4 Staff Costs	1,550	1,550	0	0%	No
5 Interest / Repayments	0	0	0	0%	No
6 Other Payments	5,394	6,744	1,350	25%	Yes
9 Fixed Assets	4,347	4,817	470	10.8%	Yes

SECTION 2 - THE STATEMENT OF ACCOUNTS

EXPLANATION FOR VARIANCES

Box No. 2 Precept

Figure in 2018 Column	5,372
Figure in 2019 Column	9,208
Variance	3,836

Increase in Precept Budget to supplement Allocated Funds

Insurance	40
Audit Commission	100
GDPR	200
Accountant Fees	75
Election Contingency	600
Chairman's Medallion	50
Bus Shelter Maintenance	(500)
Sandon War Memorial	1,000
Neighbourhood Plan	(529)
Noticeboard Maintenance	200
Website	300
Highway / Rights of Way	2,300
	<hr/>
	3,836

Box No. 3 Other Receipts

Figure in 2018 Column	831
Figure in 2019 Column	1,683
Variance	852

Community Paths Grant	650
Unpresented Cheque	84
Increase in VAT	112
Increase in Bank interest	6
	<hr/>
	852

Box No. 6 Other Payments

Figure in 2018 Column	5,394
Figure in 2019 Column	6,744
Variance	1,350

Insurance Premium decrease	(34)
Clerk's Expenses increase	7
Training, Books and Publications decrease	(12)
Website Fee increase	40
Accountant Fee decrease	(75)
General Data Protection Regulations Fee	330
Bus Shelter refurbishment decrease	(1,225)
Footpath 36 Repairs	2,155
Hilderstone Road Gate and Fence	469
Senior Citizens Lunch increase	17
Neighbourhood Plan production and printing costs	(1,612)
Sandon War Memorial Refurbishment	829
Stafford Shopper Bus	64
Donation increase	9
Best Kept Village Entrance Fee	(17)
VAT increase	404

1,349

Box No. 9 Fixed Assets

Figure in 2018 Column	4,347
Figure in 2019 Column	4,817
Variance	470

Purchase and installation of Hilderstone Road Gate and Fence	470
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BANK RECONCILIATION

Prepared by **B A Boughey Clerk/RFO**

31st March 2019

CASH BOOK	£
Balance brought forward	1,159.55
Plus: Receipts	10,890.85
Less: Payments	(8,294.41)
	<hr/>
	3,755.99

BANK	£
Nat West Bank Sort Code 01-08-47	
Nat. West. Bank Account 01 08 47 01650491	50.00
Nat. West. Reserve Account 01 08 47 40913287	3,752.49
Less Unpresented cheque 825	(46.50)
	<hr/>
	3,755.99

ALLOCATED RESERVES 31st March 2019

There are no Restricted Reserves

	£
War Memorial	170.83
Highway / Rights of Way Maintenance	324.51
Bus Shelter Maintenance	529.08
Election Contingency	1,400.00
Bench Maintenance	484.01
Notice Board Maintenance	258.17
Neighbourhood Plan	0.89
	<hr/>
	3,167.49

ITEMS OF EXPENDITURE ABOVE £100.00

Staffordshire Parish Councils' Association Annual Subscription	127.00	April 2018
Insurance	478.59	May 2018
Brookside Business Park (Footpath 36 Repairs)	669.64	June 2018
Roe Contractors (Footpath 36 Repairs)	1,100.00	June 2018
Nigel Ferguson (Website Fee)	340.00	June 2018
Senior Citizens Lunch	225.00	Jul. 2018
S Shelley (Sandon War Memorial materials)	829.17	Aug. 2018
Simon Down (Hilderstone Road Gate and Fence)	425.00	Oct. 2018
Hire of Sandon Parish Room for Parish Council meetings	300.00	Nov. 2018
Brookside Business Park (Footpath 36 Repairs)	355.95	Feb. 2019
Clerk's Annual Salary	1,550.00	Quarterly

Certificate of Exemption – AGAR 2018/19 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2019, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

SANDON AND BURSTON PARISH COUNCIL

certifies that during the financial year 2018/19, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2018/19: *£10,890*

Annual gross expenditure for the authority 2018/19: *£8,294*

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

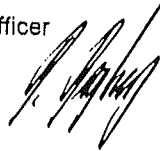
By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either by email or by post (not both)**.

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer



Date

08/04/19

Signed by Chairman

S.J. 91

Date

08/05/19

Email

clerk @ sandon burston. staffs/c. gov. uk

Telephone number

01889 502767

*Published web address

www.sandonandburstonpc.co.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor.

Local council name: SANDON AND BURSTON PARISH COUNCIL

**Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2019**

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: <u>03 JUNE 2019</u>	(a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2019 these documents will be available on reasonable notice on application to: (b) <u>BRIAN BOUGHAY (CLERK & R.F.O.)</u> <u>BENTS COTTAGE, THE BENTS, LEIGH,</u> <u>STOKE ON TRENT.</u> <u>ST10 4QD</u>	(b)	Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (c) <u>10 JUNE 2019</u>	(c) and (d)	The inspection period must include 1 July 2019 to 12 July 2019 inclusive and be 30 working days in total.
and ending on (d) <u>19 JULY 2019</u>		
3. Local Government Electors and their representatives also have: <ul style="list-style-type: none">• the opportunity to question the auditor about the accounts; and• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council. The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.		
4. The Authority is exempt from audit under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. However, the following auditor has been appointed to allow local government electors and their representatives to exercise their rights: Mazars LLP, Salvus Aykley Heads, Durham, DH1 5TS	(e)	Insert name and position of person placing the notice
5. This announcement is made by (e) <u>BRIAN BOUGHAY (CLERK & R.F.O.)</u>		