

# **TRANSPARENCY CODE REQUIREMENTS 2018 - 2019**

## **Little Horwood Parish Council**

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## Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

### LITTLE HORWOOD 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	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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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.	✓		<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:

09/05/2019

and recorded as minute reference:

16c

MINUTE REFERENCE

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

Chairman

Clerk

## Section 2 – Accounting Statements 2018/19 for

### LITTLE HORWOOD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	7,104	10,121	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	13,000	14,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,383	2,826	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	2,179	1,684	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	9,187	13,297	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	10,121	11,966	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	10,121	11,966	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	38,866	38,884	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).
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 09/05/2019

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

09/05/2019

as recorded in minute reference:

16c

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

REQUIRED



## 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.

### LITTLE HORWOOD 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:

£16,826 OR AMOUNT £00,000

Annual gross expenditure for the authority 2018/19:

£14,981 OR AMOUNT £00,000

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

09/05/2019

Date

09/05/2019

Email

clerk@littlehorwoodpc.org.uk ADDRESS REQUIRED

Telephone number

07926 777055 NUMBER

\*Published web address

www.little-horwood.co.uk PUBLISHED WEBSITE ADDRESS

**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.**



## LITTLE HORWOOD PARISH COUNCIL – Expenditure over £100, 2018 - 2019

Invoices are available for inspection. Please apply to the clerk.

Date	Clerk's reference	Summary	Amount
Date	Ref		Payments
02/10/2018	LH 18.02	LH Mem Hall Post Office Mem Hall rent	384.00
11/04/2018	LH 18.03	LH Mem Hall Post Office Mem Hall rent	416.00
21/05/2018	LH 18.07	Donation to Little Horwood recreation Trust	1250.00
02/04/2018	LH 18.08	Street Lighting Power	161.82
23/05/2018	LH 18.09	Grass Cutting Inv 310	503.43
02/07/2018	LH 18.11	Eon street Lighting power	183.98
01/06/2018	LH 18.12	Grass cutting Inv 316	503.43
17/04/2019	LH 18.13	Insurance	477.00
17/07/2018	LH 18.14	Clerk's Pay	561.30
01/07/2018	LH 18.18	Grass cutting Inv 328	503.43
16/07/2018	LH 18.19	Clerk Tax refund	108.80
16/07/2018	LH 18.22	Clerk refund of GDPR seminar for 6 Cllrs	229.92
22/10/2018	LH 18.24	Clerk's salary	561.30
08/09/2018	LH 18.25	Cyan bench refund to Clerk	404.99
03/08/2018	LH 18.28	Grass cutting inv 339 Jul mowing	503.43
01/09/2018	LH 18.30	Grass cutting Care inv 348 Aug mowing	503.43
28/09/2018	LH 18.32	PKF Littlejohn external auditors	240.00
01/10/2018	LH 18.34	Grass cutting inv 357 Sept mowing	503.43
01/11/2018	LH 18.35	Grass cutting inv 368 Oct mowing	503.43
13/11/2018	LH 18.37	MVAS Maintenance contract	264.00
19/11/2018	LH 18.42	LH Rec Trust grant	1250.00
02/10/2018	LH 18.43	Street Lighting power	187.99
23/11/2018	LH 18.51	AVDC New dog bin inv 365095	345.08
21/01/2019	LH 18.53	Clerk's salary	561.30
02/01/2019	LH 18.54	Street Lighting power	187.99
Jan 2019	LH 18.61	Hedge cutting Services	800.00
14/02/2019	LH 18.62	Hedge cutting Services	100.00
28/03/2019	LH 18.65	Streetlight maintenance	510.00
28/03/2019	LH 18.66	Tarmac path	1080.00

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

**Local Audit and Accountability Act 2014 Sections 26 and 27**

**The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement</b> 20<sup>th</sup> June 2019 (a)</p> <p><b>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.</b></p> <p><b>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 2019, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Name: - Mrs Mandy Cliffe Position:- Responsible Financial Officer and Parish Clerk Little Horwood Address: - 3 Spring Close, Great Horwood, Milton Keynes, Bucks, MK17 0QU Contact details: - 01296 715829/clerk@littlehorwoodpc.org.uk</p> <p>commencing on (c) <u>Monday 24 June 2019</u></p> <p>and ending on (d) <u>Friday 2 August 2019</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>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:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> <b>1 Westferry Circus</b> <b>Canary Wharf</b> <b>London E14 4HD</b> <b>(<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</b></p> <p><b>5. This announcement is made by (e) Mrs Mandy Cliffe, Responsible Financial Officer and Parish Clerk</b></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>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

**LITTLE HORWOOD PARISH COUNCIL: – Annual Return**

Financial Year End 31<sup>st</sup> March 2019

Prepared by Amanda Cliffe, Parish Clerk Little Horwood,

**Balance as per Bank Statements at 31<sup>st</sup> March 2019**

Treasurers Account

Business Instant Access Account

**Total Bank Balance at 31<sup>st</sup> March 2019**

Less unrepresented cheques at 31<sup>st</sup> March 2019

Chq 001313

**Total uncashed cheques**

Unbanked cash

**Total unbanked cash**

**Net Balance at 31<sup>st</sup> March 2019**

The net balances reconciles to the ledger as follows

Opening Balance 1 Apr 2018

Opening Balance 1 Apr 2018

Add receipts

Add receipts

Less payments

Less payments

**Closing balance at 31<sup>st</sup> March 2019**

1st June 2019

TSB Account 00071458

TSB Account 07210550

Landlord allotment rent

TSB Account 00071458

TSB Account 07210550

TSB Account 00071458

TSB Account 07210550

TSB Account 00071458

TSB Account 07210550

£

8567

3419

**11986**

20

20

0

0

**11966**

6706

3415

16822

4

-14981

0

**11966**



**LITTLE HORWOOD PARISH COUNCIL  
ANALYSIS OF VARIANCES 2018/2019**

<b>Section 2 Boxes</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Variance</b>	<b>%Change</b>	<b>Explanation of variance</b>	<b>£</b>
Box 2	Precept 13000	14,000	1,000.00	8%	Increase in precept to support agreed budget 2019/18 Further rise in revenue required to support rising costs of Devolution T2 and general grounds maintenance.	1000.00
Box 3	Other Income 1,383.00	2,825.72	1,442.72	96%	Grant from Bucks County Council for hedge cutting on Hillside grass verges  Money paid back into account from 210/2018 £208.80  Unpaid allotment rent recovered from 2017/2018 £140 in 2017/18 and £510 in 2018/19	900.00  208.80  370.00
Box 4	Staff Costs 2,179.00	1,683.90	-495.10	-23%	One quarterly salary paid in previous financial year	-561.00
Box 5	Loan Interest/Capital Repayments 0	0	0	0%		
Box 6	Other Payments 9,732.00	13,296.87	3,564.87	37%	Hedge cutting on Hillside grass verges GDPR training expenses  New bench for the Garden of Peace  New dog waste bin  Repair tarmac path  Battles Over donation commemorating centenary of WW1 Miscellaneous price increases plus one off/unbudgeted payments (devolution costs, electricity price rises, road sign, MVAS bracket, BALC subs, website domain payment)	900.00 230.00 343.00 345.00 1080.00 200.00 478.74
Box 7	Balances Carried Forward 10,121.00	11,966.00	1,845.00	18%	Increase in precept  One off grant for devolution hedge cutting	1000.00 900.00
Box 9	Fixed Assets 38,866.00		38,884.00	0%	New bench bought £343 and old one disposed of £325	
Box 10	Total Borrowings 0.00	0.00	0	0%		

## Little Horwood Parish Council 2019 - 2020

### Councillors and their Responsibilities

Name of Councillor	Responsibilities	Projects	Committees Attending
<b>Mark Cowdrey</b> Chairman	Review of Planning Applications PC Trustee Little Horwood Trust (Chairman) Budget Setting with Clerk Organise Annual Parish meeting in March/April Annual Audit of Grass Cutting Contractor.	Devolution	Attend Parish Liaison Group NBPPC backup Little Horwood Trust (LHT)
<b>Jane Davey</b> Vice Chairman	Review of Planning Applications Highways repairs PC Trustee Little Horwood Trust		LHT
<b>Colin Betteress</b>	Review of Planning Applications	Oxford/Cambridge Expressway	North Bucks Parishes Planning Consortium (NBPPC)
<b>Mark Bull</b>	Review of Planning Applications PC Trustee Little Horwood Trust Floodings Police Liaison	Maintain and download data from MVAS speed control equipment - MVAS stats analysis	LHT
<b>Chris Hooper</b>	Little Horwood Memorial Management committee - Parish Council representative.		Winslow & District LAF
<b>Steve Simpson</b>	PC Rep on Recreation Ground Committee, Recreation Ground Trustee, Footpath Walk, Defibrillator training Quarterly review of Parish Council accounts	Street Furniture/Stile repairs Annual Asset Register review	Little Horwood Recreation Trust
<b>Vacant</b>			

**Little Horwood Parish Council Property List**

The Green

The Millennium Wood