

TRANSPARENCY CODE REQUIREMENTS 2021 - 2022

Little Horwood Parish Council

Page 1 – Index

Page 2 – Audit Exemption certificate 2020/2021

Page 3 - Annual Governance Statement 2020/2021

Page 4 – Accounting Statements 2020/2021

Page 5 – Annual Internal Audit Report 2020/2021

Page 6 - Expenditure during the year over £100 2021/2022

Page 7 – Exercise of Public Rights 2021/2022

Page 8 – Bank reconciliation 2021/2022

Page 9 - Table of variances between 2020/2021 & 2021/2022

Page 10 – Councillors Roles and Responsibilities 2020/2021

Page 11 - LHPC property list

Certificate of Exemption – AGAR 2020/21 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 2021, 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 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

LITTLE HORWOOD PARISH COUNCIL

certifies that during the financial year 2020/21, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2020/21: £17,058

Total annual gross expenditure for the authority 2020/21: £14,732

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 was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), 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 Local 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, 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 the authority website/webpage* before 1 July 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

20/05/2021

I confirm that this Certificate of Exemption was approved by this authority on this date:

20/05/2021

Signed by Chairman

Date

20/05/2021

as recorded in minute reference:

17a

Generic email address of Authority

clerk@littlehorwoodpc.org.uk

Telephone number

01296 715829

*Published web address

www.little-horwood.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, but no later than 30 June 2021. Reminder letters incur a charge of £40 +VAT

Section 1 – Annual Governance Statement 2020/21

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 2021, 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.	✓		<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 must be published

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

20/05/2021

and recorded as minute reference:

17b

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

Chairman

Clerk

Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	No
✓	

www.little-horwood.co.uk

Section 2 – Accounting Statements 2020/21 for

LITTLE HORWOOD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	11,966	16,131	<i>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.</i>
2. (+) Precept or Rates and Levies	14,000	14,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	11,984	1,659	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	2,463	2,681	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	19,356	12,051	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	16,131	17,058	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	16,131	17,058	<i>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.</i>
9. Total fixed assets plus long term investments and assets	38,884	38,884	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

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



Date

20/05/2021

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

20/05/2021

as recorded in minute reference:

17c

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



Signed Accounting Statement

Annual Internal Audit Report 2020/2021

Annual Internal Audit.

LITTLE HORWOOD PARISH COUNCIL – Expenditure over £100 for the financial year 2021 - 2022

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

Date	Clerk's Ref		Type	Payments
31/03/2022		B/F		
01/04/2021	LH 21.02	Clerk's salary	SO	670.28
02/04/2021	LH 21.04	Street lighting power April	DD	227.05
01/05/2021	LH 21.06	Grounds care inv. 553 (April)	FPO	536.50
01/06/2021	LH 21.08	Grounds care inv. 560 (May)	FPO	536.50
04/06/2021	LH 21.09	Bus shelter repairs	FPO	380.00
15/06/2021	LH 21.10	Internal auditor inv. 1251	FPO	100.00
19/04/2021	LH 21.12	Annual Insurance	FPO	554.83
01/07/2021	LH 21.14	Clerk's salary	SO	670.28
02/07/2021	LH 21.15	Grounds care inv. 567 (June)	FPO	536.50
02/07/2021	LH 21.17	Street lighting power (July)	DD	229.57
22/07/2021	LH 21.19	Donation to Little Horwood Recreation Trust	FPO	1250.00
02/08/2021	LH 21.22	War Memorial repair	FPO	150.00
01/08/2021	LH 21.23	Grounds care inv. 574 (July)	FPO	596.50
23/07/2021	LH 21.24	Spinney gate renewal	FPO	164.76
01/09/2021	LH 21.27	Grounds care inv. 581 (Aug)	FPO	596.50
01/10/2021	LH 21.30	Grounds care inv. 588 (Sept)	FPO	596.50
01/11/2021	LH 21.37	Grounds care inv. 596 (Oct)	FPO	596.50
02/10/2021	LH 21.38	Street Lighting power	DD	243.40
01/10/2021	LH 21.39	Clerk's salary	SO	670.28
18/11/2021	LH 21.41	LHRGT Grant second instalment	FPO	1250.00
18/11/2021	LH 21.45	Winslow & District Community Bus	FPO	100.00
01/12/2021	LH 21.47	Buckinghamshire Council Dog Waste service Inv. 555869	FPO	391.80
03/12/2021	LH 21.48	Street lighting power	DD	176.87
04/01/2022	LH 21.50	Clerk's salary	SO	670.28
06/01/2022	LH 21.52	Street lighting power	DD	142.24
19/01/2022	LH 21.56	Street light replacement inv. 3652	FPO	384.00
05/03/2020	LH 21.57	Street light Maintenance inv. 3684	FPO	510.00
21/02/2022	LH 21.58	20 is plenty stickers	FPO	150.00

Smaller authority name: **LITTLE HORWOOD PARISH COUNCIL**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Local Audit and Accountability Act 2014 Sections 25, 26 and 27

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

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

NOTICE	NOTES
<p>1. Date of announcement__ 14th June 2022 (a)</p> <p>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.</p> <p>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 2020, these documents will be available on reasonable notice by application to:</p> <p>(b) Mandy Cliffe, Parish Clerk and Responsible Financial Officer 3 Spring Close, Great Horwood, Milton Keynes, Bucks MK17 0QU 01296 715829</p> <p>commencing on (c) Thursday 16th June 2022</p> <p>and ending on (d) Thursday 28th July 2022</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) Mandy Cliffe Parish Clerk & Responsible Financial Officer</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 start on or before 1 September 2021.</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 31st March 2022

Prepared by Amanda Cliffe, Parish Clerk Little Horwood, 1st June 2022

Balance as per Bank Statements at 31st March 2021

Treasurers Account	TSB Account 00071458	£ 8095	£
Business Instant Access Account	TSB Account 07210550	13329	
Total Bank Balance at 31st March 2021			21424
Less unrepresented cheques at 31 st March 2021			

Unpaid invoices at 31 March 2022

	Hall Rent	80	
	Citizens Advice Bureau	20	
	Royal British Legion	95	
	Allotment Landlord rent	20	
	BMKALC training	38	
	Course		
	Sparkx Street lighting	894	
	20 is plenty Stickers	150	
Total uncashed cheques			1297
Unbanked cash		0	
Total unbanked cash		0	

Net Balance at 31st March 2022

The net balances reconciles to the ledger as follows

Opening Balance 1 Apr 2021	TSB Account 00071458	10676
Opening Balance 1 Apr 2021	TSB Account 07210550	6382
Add receipts	TSB Account 00071458	17239
Add receipts	TSB Account 07210550	37
Less payments	TSB Account 00071458	-14207
Less payments	TSB Account 07210550	0
Closing balance at 31st March 2022		<u>20127</u>

**LITTLE HORWOOD PARISH COUNCIL
ANALYSIS OF VARIANCES 2021/2022**

Section 2 Boxes	2020/21	2021/22	Variance	%Change	Explanation of variance		
Box 2	Precept	14,000	15,500	1,500.00	11%	Increase due to rising green spaces maintenance costs	
Box 3	Other Income	1,659.00	1,777.00	118.00	7%	Grant for a new bench was received from LHT	
Box 4	Staff Costs	2,681.00	2,681.00	0.00	0%	No change	
Box 5	Loan Interest/Capital Repayments	0	0	0	0%		
Box 6	Other Payments	12,051.00	11,525.00	-526.00	-4%	Explanation not required	
Box 7	Balances Carried Forward	17,058.00	20,129.00	3,071.00	18%	Explanation not required	
Box 9	Fixed Assets	38,884.00	38,884.00	0.00	0%	NB A new bench was purchased and paid for by the Little Horwood Rec Trust.	
Box 10	Total Borrowings	0.00	0.00	0	0%		

Little Horwood Parish Council 2022 - 2023

Councillors and their Responsibilities

Name of Councillor	Responsibilities	Projects	Committees Attending
Steve Simpson Chairman	Defibrillator training & maintenance with AK Footpath walk with JD/stile repairs Organising Annual Parish meeting in April PC Trustee Little Horwood Trust (Chairman) Quarterly review of Parish Council accounts Review of Planning Applications	Oxford/Cambridge Arc development monitoring Street Furniture Annual Asset Register review	North Bucks Parishes Planning Consortium (NBPPC) Little Horwood Trust
Robbie Macpherson Vice Chairman	Little Horwood Trust Trustee (LHT) LH Recreation Ground Trustee Organise Litter Pick (with Mr Greg Thomas) PC Rep on LH Memorial Hall Management committee PC Rep on Recreation Ground Committee Review of Planning Applications	Oxford/Cambridge Arc development monitoring	Little Horwood Trust Little Horwood Memorial Hall Management committee
Mark Cowdrey	EWL Liaison		
Jane Davey	Footpath Walk with SS Highways repairs PC Trustee Little Horwood Trust Review of Planning Applications	Oxford/Cambridge Arc development monitoring	Little Horwood Trust
Amanda Digne-Malcolm Councillor designate	Annual audit of the grass cutting contractor Budget setting with Clerk Green Spaces	Devolution	Parish Liaison Group
Chris Hooper	PC Rep on LH Memorial Hall Management committee PC Trustee Little Horwood Trust Winslow & Villages Community Board representative		Winslow & Villages Community Board HS2/EWR Liaison Meetings LH Memorial Management committee Little Horwood Trust
Andrew Kane	Defibrillator training & maintenance with SS Little Horwood Trust Trustee (LHT) Maintain and download data from MVAS speed control equipment & MVAS stats analysis Review of Planning Applications Review the website for compliance with transparency and accessibility regulations	Oxford/Cambridge Arc development monitoring	Little Horwood Trust
Vacant	Flooding, Police Liaison		

Little Horwood Parish Council Property List

The Green

The Millennium Wood

The Spinney