

Horningsham Parish Council

Reconciliation of Balances 2017 - 2018

Year Ended
31st March 2017

31st March 2018

13,063.88	Balance brought forward 1st April	25,501.85
14,821.82	Add Total Receipts	14,821.82
27,885.70	Sub-Total	40,323.67
10,987.37	Less Payments	10,987.37
16,898.33	Balance carried forward	29,336.30
	Excess of receipts over payments	
	These accumulated funds are held in the following accounts at Lloyds TSB Bank, Warminster	
25,501.85	Account Number 0998752	
	Bank Statement	0.00
-	Un cleared cheques	
25,501.85	Total	0.00
	Held in Unity Trust Bank	29,307.51
	Total Funds	28.79

Un-cleared Cheques:

Signed.....
Responsible Financial Officer
Date 12th April 2018

Total £0.00

Signed.....
Chairman
Date 12th April 2018

Signed.....

Standing Order Banking issues highlighted in minutes

£ 20.39 Duplicate Direct debit Unity Trust Bank & Lloyds Bank
£ 8.40 Lloyds bank actioned debit without notification following change in Standing Order payment

£ 28.79 Repaid intc 12.04.18

Horningsham Parish Council
Income 2017-2018

Date	M/n/No	Receipt	Precept	Precept Grant	Opening Bank Account Fee	Interest	Bursary	Grants	Prize	Youth Club	Donation	Repayment/re-endorsement	Contributions	VAT Claim	Total	Running Total	Sheet number
21.04.16	17/037	Wiltshire Council Precept	6,536.09												6,536.09	6536.09	1
12.04.17	17/037	Malden Bradley Parish Council Insurance Course contribution											5.00	136.65	5.00	6,541.09	2
06.06.17	17/069	HMRC VAT Reclaim												136.65	136.65	6,677.74	3
22.06.17	17/059	Tesco Groundworks Grant					1,000.00								1,000.00	7,677.74	4
22.09.17	17/137	Wiltshire Council Precept	6,536.09												6,536.09	14,213.83	5
08.11.17	17/137	HMRC VAT 01.04.17-30.09.17												107.99	107.99	14,321.82	6
10.11.17	17/137	Unity Trust Bank Opening Account Deposit			500.00										500.00	14,821.82	7
Total			13,072.18	0.00	500.00		1,000.00					0.00	5.00	244.64	14,821.82		

A.I.

MS

Horningsham Parish Council Financial Year 2018 - 2019

Draft Budget prepared by the Clerk January 2018

	Budget 2017/2018	Expected Year End	Variance	No Projects Actioned Budget 2018/2019	Recommended Budget 2018/2019	Maximum Budget 2018/2019	Forward Planning Budget 2019/2020	Forward Planning Budget 2020/2021
Receipts								
Brought Forward	£23,318.42	25,501.85	-£2,183.43	£26,338.00	£26,338.00	£26,338.00	£7,794.00	£8,494.00
Grant	£0.00	1,000.00	-£1,000.00	£0.00	£0.00	£0.00	£0.00	£0.00
Precept	£13,072.18	13,072.18	£0.00	£13,361.40	£13,865.40	£16,175.95	£15,980.23	£16,538.84
Hillis Waste	£0.00	0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Interest	£0.00	0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
VAT Repayment	£215.00	244.64	-£29.64	£253.64	£253.64	£253.64	£253.64	£253.64
Longleat Charitable Trust	£0.00	0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Creys Trust	£1,000.00	0.00	£1,000.00	£1,000.00	£1,000.00	£1,000.00	£0.00	£0.00
Landfill Grant	£0.00	0.00	£0.00	£0.00	£3,000.00	£3,000.00	£0.00	£0.00
Areaboard Grant	£0.00	0.00	£0.00	£0.00	£5,000.00	£5,000.00	£0.00	£0.00
Grant	£0.00	0.00	£0.00	£0.00	£5,000.00	£10,000.00	£0.00	£0.00
Bursary	£0.00	0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Youth Club	£0.00	0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Donation/contributions	£0.00	5.00	-£5.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total Receipts	£37,605.60	39,823.67	-£2,218.07	£40,953.04	£54,457.04	£61,767.59	£23,927.87	£25,286.48
Payments								
Clerks Wages	£2,719.60	2,722.20	-£2.60	£3,026.40	£3,026.40	£3,026.40	£3,136.16	£3,249.91
Travelling	£100.00	106.65	-£6.65	£103.00	£107.00	£107.00	£110.88	£114.90
Grounds Maintenance	£5,500.00	5,500.00	£0.00	£9,000.00	£9,000.00	£9,000.00	£9,326.42	£9,684.68
Office Expenses	£800.00	600.00	£200.00	£800.00	£800.00	£800.00	£600.00	£600.00
Training	£300.00	187.82	£112.18	£300.00	£300.00	£300.00	£300.00	£322.15
Conference	£200.00	110.00	£90.00	£200.00	£200.00	£200.00	£207.25	£214.77
Room Hire	£160.00	160.00	£0.00	£200.00	£200.00	£200.00	£207.25	£214.77
Information Commissioner Data Protection								
Heating Lighting & Electric	£35.00	35.00	£0.00	£35.00	£35.00	£35.00	£40.00	£45.00
External Audit	£80.00	80.00	£0.00	£80.00	£80.00	£80.00	£82.90	£85.90
Internal Audit	£150.00	150.00	£0.00	£150.00	£150.00	£150.00	£0.00	£0.00
	£170.00	170.00	£0.00	£170.00	£170.00	£170.00	£176.16	£182.55

sig E/1

£17.60 increase for the year.
£1.76 a month
22.65% increase

£1.02 Total increase for the year 0.39 pence a month
5.14% increase

£3.99 Total increase for the year 0.39 pence a month
5.14% increase

£1.02 Total increase for the year 0.10 pence
per month 1.31%

Longleat full £10,000.00 taken into account

Appraisal scale point awarded (plus extra one for exams)

No Grant in future

Not secured funding application started

Trustees Longleat Estate contribution possible £10,000.00 have taken £5,000.00 minimum request into consideration

Extra Annual Parish meeting date and rise in cost added
There is expected to be an increase but this will be in line with the amount of Data processed this will not effect the PC until the following PC year.

Grounds increased areas Orchard, Bus stop clearance etc

Quotation received and approved

Contributed by Creys Community First Grant re instated

Shared 2 ways PC holding over £25,000 so a full Audit will be required under legislation

£250.00 Degree course contribution

Shared two ways

Quotation received and approved

not required under £25K

Subscription WALC/Community First & SLCC	£270.00	228.57	£41.43	£300.00	They provide the Parish Council access to legal advice and up-to-date Legislation changes.	£300.00	£310.88	£322.15
Insurance	£1,000.00	280.00	£720.00	£1,000.00	Insurance costs with the play area project	£1,000.00	£1,036.26	£1,073.85
Chairman's Allowance	£100.00	0.00	£100.00	£100.00		£100.00	£100.00	£100.00
General Power of Competence	£500.00	1.00	£495.00	£500.00	Grants to groups and clubs match funding for grant applications showing backing to the applications re Parish plan projects	£500.00	£500.00	£500.00
S137	£0.00	0.00	£0.00	£0.00	£0.00 GPC used see above	£0.00	£0.00	£0.00
Equipment -	£360.00	0.00	£360.00	£400.00	Two Defibrillator Machines; Maintenance of Assets Bus	£3,000.00	£700.00	£1,400.00
Play Area Equipment	£17,000.00	0.00	£17,000.00	£17,000.00	Stop & New Memorial Gate	£3,000.00	£0.00	£0.00
Risk and Contingencies	£4,500.00	0.00	£4,500.00	£4,500.00	£26140.00 is the installation cost for the lowest quotation wiggle room budget suggested Tennis court replacement fencing will need to be considered in the future re ROSPA issues this could come from any surplus from Longleat Trust possible Grant	£55,207.55	£4,000.00	£4,100.00
Advertising	£30.00	30.00	£0.00	£37.00	The Financial Risk Assessment would advise that this figure needs to be at least 3 months revenue spend	£40.00	£38.35	£39.74
Election Expenses	£1,000.00	0.00	£1,000.00	£1,000.00	Horningsham News /adverts /delivery parish plan This now needs to be included as a possible cost	£1,000.00	£1,000.00	£1,000.00
Skip Hire/Litter pick	£650.00	111.39	£538.61	£20.00	Litter pick consumables bags etc no skip provided?	£20.00	£20.72	£21.47
VAT	£215.00	244.64	£29.64	£253.64		£253.64	£253.64	£253.64
Grants	£0.00	0.00	£0.00	£0.00		£0.00	£0.00	£0.00
Youth Club Reserves Held	£1,694.00	1,694.00	£0.00	£1,694.00	Youth club monies held in trust for youth projects	£1,694.00	£1,694.00	£1,694.00
Bank Charges	£72.00	72.00	£0.00	£84.00	Addition of Online Banking charges added	£84.00	£87.00	£87.00
Total Payments	£37,605.60	12,483.27	£25,122.33	£40,953.04	£54,457.04	£61,767.59	£23,927.87	£25,286.48
				£0.00	£0.00	£0.00	£0.00	£0.00

The Budget has been prepared taking into consideration the Treasury recommendation that a 3.5% inflation increase is considered within the three year budget figures.

Handwritten signature/initials

Contact details

Name of smaller authority: **Horningsham Parish Council**

County Area (local councils and parish meetings only): **Wiltshire**

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Sarah Jeffries	Tim Hill
Address	9 Beech Grove Warminster Wiltshire BA120AB	Park Farm Church Lane Horningsham Wiltshire BA12 7LN
Daytime telephone number	07540611906	01985 844365
Mobile telephone number	07540611906	N/A
Email address	horningsham@virginmedia.com	tim.hill365@gmail.com

Smaller authority name: Horningsham Parish Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement <u>18th May 2018</u> (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 2018, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Sarah Jeffries PSUCC</u> <u>horningsham@virginmedia.com</u> <u>9 Beech Grove HATZODS 01925213436</u></p> <p>commencing on (c) <u>Monday 4 June 2018</u></p> <p>and ending on (d) <u>Friday 13 July 2018</u></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) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>Sarah Jeffries PSUCC</u></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>

Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual Governance and Accountability Return 2017/18 Part 3

To be completed by:

- all smaller authorities* where either the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; and
- any other smaller authorities that either:
 - are unable to certify themselves as exempt; or
 - have requested a limited assurance review.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **annual internal audit report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved **before 2 July 2018**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or requesting a limited assurance review, **must** send to the external auditor:
 - the Annual Governance and Accountability Return Sections 1, 2 and 3, together with
 - a bank reconciliation as at 31 March 2018
 - an explanation of any significant year on year variances in the accounting statements
 - your notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2017/18

Unless requested, do not send any original records to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including **Section 3 – External Auditor Report and Certificate** will be returned to the authority.

Publication Requirements

Smaller authorities with either income or expenditure exceeding £25,000 **must** publish on a public website, under the Accounts and Audit Regulations 2015, the Annual Governance and Accountability Return:

- **Section 1 – Annual Governance Statement 2017/18**, page 4
- **Section 2 – Accounting Statements 2017/18**, page 5
- **Section 3 – The External Auditor Report and Certificate 2017/18**, page 6
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed Annual Governance and Accountability Return. Any amendments must be approved by the authority, properly initialled and accompanied by an explanation. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before sending it to the external auditor.
- Do not send the external auditor any information not specifically requested. However, you **must** inform your external auditor about any change of Clerk, Responsible Finance Officer or Chairman, and provide relevant email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the explanation.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs will be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- Please enter the authority's name **only** in Section 3 on Page 6. **Do not complete the remainder of that section**, which is reserved for the external auditor.
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation provided?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been provided?	✓	
	The bank reconciliation as at 31 March 2018 is agreed to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee? NB: do not send trust accounting statements unless requested or instructed.	W/A	

*More guidance on completing this annual return is available in *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, which can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

Annual Internal Audit Report 2017/18

ENTER NAME OF AUTHORITY

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 2018.

The internal audit for 2017/18 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.			
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. (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

Name of person who carried out the internal audit

01/06/18

CV Lingard for and on behalf of
Auditing Solutions Ltd

INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

01/06/18.

*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).

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

Horningsham 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 2018, 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.	✓		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	has met all of its responsibilities where 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. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

MINUTE REF: 18/069

dated

21.6.18

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

www.horningsham.org.uk WEBSITE ADDRESS

Section 2 – Accounting Statements 2017/18 for

Horningham Parish Council

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	13064	25501	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. 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	12178	13072	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	11363	1750	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	2682	2832	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	N/A	N/A	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	8420	8155	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	25501	29336	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	25501	29307	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	1931	1931	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 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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

SIGNATURE

Date 21.6.18

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

21.06.18

and recorded as minute reference:

MINUTE REF 18/070

Signed by Chairman of the meeting where approval of the Accounting Statements is given

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2017/18

In respect of

HORWINGSHAM PARISH COUNCIL

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2017/18

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2017/18

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk).

Reconciliation between Box 7 and Box 8 in Section 2 – pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority: Horsingham Parish Council

County area (local councils and parish meetings only): WILTSHIRE

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		29336
Deduct: Debtors		
•		
•		
•		
Deduct: Payments made in advance (prepayments)		
•		
•		
Total deductions		
Add: Creditors (must not include community infrastructure levy (CIL) receipts)		
•		
•		
		£28.79
Add: Receipts in advance (must not include deferred grants/loans received)		
•		
•		
Total additions		
Box 8: Total cash and short term investments		29307

Explanation of variances – pro forma

Name of smaller authority: **Horningsham Parish Council**

County area (local councils and parish meetings only): **Wiltshire**

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	12178	13072	894	7.3%	
Box 3 <i>Total other receipts</i>	11363	1750	-9613	-84.5%	A donation of £10,009 had been received in the previous year for the play are project
Box 4 <i>Staff costs</i>	2682	2832	150	5.5%	
Box 5 <i>Loan interest/ capital repayments</i>	Nil	Nil	Nil	Nil	
Box 6 <i>All other payments</i>	8420	8155	-265	-3.14%	
Box 9 <i>Total fixed assets & long term investments & assets</i>	1931	1931	-	-	
Box 10 <i>Total borrowings</i>	Nil	Nil	Nil	Nil	
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:				