

HINXWORTH PARISH COUNCIL

Summary of receipts and payments account for the year ended 31 March 2018

31 March 2017

£

	Receipts
10370.00	Precept
0.66	Interest on investments
450.00	Recreation ground letting
633.36	VAT refund
500.00	Agency services, reimbursements, grants
483.00	Caravan Club Rally
0.00	Village Hall
1950.00	War Memorial Donations
<u>622.50</u>	Allotments (Ring fenced funds)
<u>15009.52</u>	Total receipts

31 March 2018

£

10370.00
1.20
459.00
599.88
0.00
546.00
5984.93
250.00
<u>610.00</u>
<u>18821.01</u>

Payments

4004.08	General administration
0.00	S. 137 payments
124.00	Village Hall Hire
500.00	Churchyard/public burial ground grass cutting
2326.88	Recreation ground
0.00	Tennis Court
599.88	VAT on Payments
74.95	Miscellaneous
0.00	Village Hall (Kitchen Units)
225.00	Allotment Expenditure (Ring fenced funds)
7750.00	War Memorial Refurbishment/ Maintenance
284.54	Defibrillator
0.00	Parish Council Website

4015.50
0.00
104.00
500.00
2546.37
0.00
1619.54
53.50
4987.46
210.00
195.00
150.00
690.48

15889.33

Total payments

15071.85

£

Receipts and payments summary

9913.70	Balance at 1 April 2017	
15009.52	Total Receipts	18821.01
<u>15889.33</u>	Less Total Payments	15071.85
<u>9033.89</u>	Balance at 31 March 2018	

£

9033.89

12783.05

These cumulative funds are represented by:

£ 7214.15	Current Account
£ 1782.21	Deposit Account
<u>£37.53</u>	Investments
<u>9033.89</u>	

£10962.11
£ 1783.41
<u>£37.53</u>
<u>12783.05</u>

HINXWORTH PARISH COUNCIL
Accounts for the year ended 31 March 2018

Supporting notes:

1: Assets

Movements on the year

a) During the year the following assets were purchased at the cost shown:

Cost (£)

None

b) During the year the following assets were disposed of for the amount shown:

Receipt (£)

None

c) At 31 March 2018 the following assets were held:

Value (£)

COMMUNITY ASSETS

Recreation ground	1.00
Village Hall	754596.00
War memorial	40664.00
Tennis Court Tennis netting and posts	5150.00
Play equipment	41200.00
Flagpole and street furniture	5150.00
Other Ground Surfaces	17202.00
Defibrillator	3090.00
	867053.00

The basis of these assets is insurance value (replacement) except recreation ground which is based on nominal value.

Accounts for the year ended 31 March 2018
Supporting notes (continued):

2. Leases

At 31 March 2018 no leases were in operation.

3. Borrowings

At 31 March 2018 there were no outstanding borrowings.

4. Debts outstanding

At 31 March 2018 no debts were outstanding and due to the council.

5. Tenancies Council as landlord: none

Council as tenant:

Landlord	Property	Rent p.a.	Type
NHDC	Car park	£3.50	Repairing
NHDC	Allotments	£120.00	5 Year Renewable

6. Section 137 payments

Section 137 of the Local Government Act 1972 enables Parish Councils to spend a sum per head of the electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers.

This council in the year ended 31 March 2018 made the following payment:-

Payee	Nature of payment	£
NIL	NIL	NIL

7. Agency work

During the year the council undertook the following agency work on behalf of other authorities:

Commissioning authority	Nature of work	£
NIL	NIL	NIL

Accounts for the year ended 31 March 2018

Supporting notes (continued):

8. Funds Held

The sum of £2997.00 is held by the Parish Council as subscriptions and deposits from the Hinxworth Allotment Group. These funds are held by and allocated by the Parish Council for future use on the allotment site. To keep the allotment site in good repair. To include the cost of the winding-up if and when necessary. By returning the allotment site back to the original state prior to becoming allotments.

The donation sum of £250.00 is held by the Parish Council towards the future upkeep of the War Memorial.

9. Advertising and publicity

The following costs for advertising and publicity were incurred during the year:

£
None

10. Pensions

Not applicable

Signed: D.W.G.M.

Chairman

Date: 7th June 2018.

Signed: W. K. K. K. K.

Responsible Financial Officer

Date:

7/6/2018

HINXWORTH PARISH COUNCIL ACCOUNTS 2017/2018				
Account 60461806 Community Account				
Bank Reconciliation				
Date	Ref	Receipts	Payments	Bank A/c
		£	£	£
	B/F 01/04/2017	7214.15		
	Cheque No			
05/04/2017		459.00		
10/04/2017		5185.00		
19/04/2017		250.00		
04/05/2017	100821		208.22	
04/05/2017	100822		500.00	
04/05/2017	100823		148.67	
04/05/2017	100823		57.37	
04/05/2017	100824		728.16	
12/05/2017		599.88		
07/06/2017	100825		50.00	
07/06/2017	100826		972.90	
07/06/2017	100827		148.67	
07/06/2017	100827		44.60	
07/06/2017	100828		104.00	
04/07/2017		65.00		
04/07/2017		546.00		
08/07/2017	100829		190.55	
08/07/2017	100830		120.00	
08/07/2017	100831		148.67	
08/07/2017	100831		109.59	
08/07/2017	100832		111.00	
08/07/2017	100833		208.22	
08/07/2017	100834		150.00	
08/07/2017		195.00		
07/09/2017	100835		416.44	
07/09/2017	100836		312.29	
07/09/2017	100836		146.04	
07/09/2017	100837		120.00	
07/09/2017	100838		45.00	
07/09/2017	100839		45.00	
11/09/2017		5185.00		
04/10/2017		350.00		
05/10/2017	100840		312.33	
05/10/2017	100841		115.60	
05/10/2017	100842		151.62	
05/10/2017	100842		56.45	
02/11/2017	100843		234.00	
02/11/2017	100844		104.11	
02/11/2017	100845		151.62	
02/11/2017	100845		64.57	
07/12/2017	100846		104.11	
07/12/2017	100847		151.62	
07/12/2017	100847		52.57	
04/01/2018	100848		113.40	
04/01/2018	100849		147.30	
04/01/2018	100850		328.68	
04/01/2018	100851		151.62	
04/01/2018	100851		41.90	
01/02/2018	100852		60.00	
01/02/2018	100853		90.48	
01/02/2018	100854		151.62	
01/02/2018	100854		62.22	
19/02/2018		5984.93		
01/03/2018	100855		151.62	
01/03/2018	100855		52.75	
15/03/2018	100856		600.00	
15/03/2018	100857		5984.95	
31/03/2018	100858		195.31	
31/03/2018	100859		3.50	
31/03/2018	100860		113.40	
31/03/2018	100861		151.62	
31/03/2018	100861		89.49	
		26033.96	16071.86	10962.11
Account 40621404 Business Reserve Account				£
	B/F 01/04/2017			1782.21
				0.31
				0.89
				1783.41

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2017/18, Sections 1 and 2

- Where an authority is exempt from the requirement for a limited assurance review, it need not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority must comply with the requirements of the Transparency Code for Smaller Authorities.
- The authority must comply with Proper Practices in completing this Annual Governance and Accountability Return and the Certificate of Exemption. 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.
- The authority should receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- 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 return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on page 4, should a question be raised by a local elector. There is guidance provided in the *Practitioners' Guide** that may assist.
- Make sure that the accounting statements add up and 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).
- 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 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?	✓	
	Have the dates set for the period for the exercise of public rights been published?		
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 available should a question be raised by a local elector and/or an interested party?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	N/A	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee?	N/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.naic.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

Certificate of Exemption

To be completed only 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 2018, 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 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

HINXWORTH PARISH COUNCIL

certifies that during the financial year 2017/18, 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 2017/18:

£18821.01

Annual gross expenditure for the authority 2017/18:

£15071.85

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 2014
- In relation to the preceding financial year (2016/17), 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 submitted to the external auditor.

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 2 July 2018. By signing this certificate you are also confirming that this will be done.

Signed by the Responsible Financial Officer

W. Kitchener

Date

7/6/2018

Signed by Chairman

R.W.G.S.

Date

7th June 2018.

Email

wggk@btinternet.com

Telephone number

01767-313766

*Published web address (not applicable to Parish Meetings)

www.hinxworth-pc.org.uk

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2017/18

HINXWORTH 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 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.			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. (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

9/05/2018

Name of person who carried out the internal audit

JAYNE WHITFIELD FCCA

Signature of person who carried out the internal audit

Jayne Whitfield

Date

9/05/2018

*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).

action 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

HINXWORTH 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	N/A
			✓
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

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

ITEM 4

dated 7th June 2018

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

Chairman

[Signature]

Clerk

[Signature]

Section 2 – Accounting Statements 2017/18 for

HINXWORTH PARISH COUNCIL

	2017/18 ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	9876	8996	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	10370	10370	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4639	8451	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	2223	2272	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	ZERO	ZERO	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	13666	12799	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	8996	12746	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	8996	12746	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	71704	71704	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	ZERO	ZERO	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/A	N/A	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 property present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

W. Keebler

Date

7/6/2018

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

7/6/2018

and recorded as minute reference:

ITEM 4

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

R. W. G. G.