

PUXTON PARISH COUNCIL

DECLARATION OF STATUS OF PUBLISHED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The Statement of accounts for
PUXTON PARISH COUNCIL
published today, is unaudited and may be subject to change.

2. Signed by:
DONALD HILL
23rd May 2017
RESPONSIBLE FINANCIAL OFFICER

PUXTON PARISH COUNCIL

NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

The Accounts and Audit Regulations 2015 (SI 2015 No.234) The Local Audit and Accountability Act 2014

NOTICE	NOTES
<p>1. Date of announcement: 23rd May 2018</p> <p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> Inspection: Any persons interested may inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2017 these documents will be available during the period specified in paragraph 4 on reasonable notice on application to the person in paragraph 3 below. Questions and objections to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> question the auditor about the accounting records: and object to the accounts or any item in them. Written notice of an objection must be given to the external auditor and a copy sent to the Authority. Objections must concern a matter of which the external auditor could make a public interest report or apply for a declaration that an item of account is unlawful. <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p> <p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: Donald Hill</p> <p>Position: Clerk</p> <p>Address: 18 Mitford Slade Court, Mendip Road, Yatton BS49 4JG</p> <p>Tel no: Landline: 01934 835578 Mobile: 07774 125578</p> <p>Email: clerk@puxtonparishcouncil.org.uk</p> <p>4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 working days: (Accounts and Audit Regulations 2015, Regulation 15(1))</p> <p>commencing on (c) Monday 4th June 2018</p> <p>and ending on (d) Friday 13th July 2018</p> <p>5. In the event of any dispute the appointed adjudication auditor is:</p> <p>sba@pkf-littlejohn.com</p>	<p>(a) Insert date of publishing of this Notice</p> <p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p> <p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> approved Annual Governance Statement approved Accounting Statements Declaration of status of accounts <p>(b) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents</p> <p>Publics rights are set out in the Accounts and Audit Regulations 2015</p> <p>(c) The commencement date is treated as being the day following the publication of this notice and other documents as noted at (a) above. (Regulation 15(3))</p> <p>(d) The period for exercise of public rights between (c) and (d) must be a single period of 30 working days (Regulation 14(1)) and must include the first 10 working days of July. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – A Guide to Your Rights are available from the National Audit Office website.

Local Audit and Accountability Act 2014 (c. 2) – to be displayed with Notice of date of commencement

26 Inspection of documents etc

- (1) At each audit of accounts under this Act, other than an audit of accounts of a health service body, any persons interested may—
- inspect 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, and
 - make copies of all or any part of those records or documents.
- (2) At the request of a local government elector for any area to which the accounts relate, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records.
- (3) The local auditor's reasonable costs of complying with subsection (2) are recoverable from the relevant authority to which the accounts relate.
- (4) This section does not entitle a person—
- to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or
 - to require any such information to be disclosed in answer to any question.
- (5) Information is protected on the grounds of commercial confidentiality if—
- its disclosure would prejudice commercial confidentiality, and
 - there is no overriding public interest in favour of its disclosure.
- (6) This section does not entitle a person—
- to inspect or copy any part of any record or document containing personal information, or
 - to require any personal information to be disclosed in answer to any question.
- (7) Information is personal information if it identifies a particular individual or enables a particular individual to be identified (but see subsection (8)).
- (8) Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.
- (9) Information is personal information if it is information about an officer of the relevant authority which relates specifically to a particular individual and is available to the authority because—
- the individual holds or has held an office or employment with that authority, or
 - payments or other benefits in respect of an office or employment under any other person are or have been made or provided to that individual by that authority.
- (10) For the purposes of subsection (9)—
- “the relevant authority” means the relevant authority whose accounts are being audited, and
 - payments made or benefits provided to an individual in respect of an office or employment include any payment made or benefit provided in respect of the individual ceasing to hold the office or employment.

27 Right to make objections at audit

- (1) This section applies if, at an audit of accounts under this Act other than an audit of accounts of a health service body, a local government elector for an area to which the accounts relate makes an objection to the local auditor which meets the requirements in subsection (2) and which—
- concerns a matter in respect of which the auditor could make a public interest report, or
 - concerns a matter in respect of which the auditor could apply for a declaration under section 28.
- (2) The requirements are that—
- the objection is made in writing, and
 - a copy of the objection is sent to the relevant authority whose accounts are being audited.
- (3) The local auditor must decide—
- whether to consider the objection, and
 - if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.
- (4) The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—
- the objection is frivolous or vexatious,
 - the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or
 - the objection repeats an objection already considered—
 - under this section by a local auditor of the authority's accounts, or
 - under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.
- (5) Subsection (4)(b) does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.
- (6) If the local auditor decides not to take action within paragraph (a) or (b) of subsection (1), the auditor may recommend that the relevant authority should instead take action in response to the objection.
- (7) The local auditor's reasonable costs of exercising functions under this section are recoverable from the relevant authority.

Annual Internal Audit Report

Financial Year **2017-2018**

PUXTON 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 **2017-2018** 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 the table below, which sets out the objectives of internal control and the internal audit conclusions as to 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?		
	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 investment registers were complete and accurate, and proper 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 expenditure), agreed to the cash book, supported by an adequate audit trail from underlying record and, where appropriate, debtors and creditors were properly recorded.	✓		
K. (for local councils only), re Trust funds (including charity) The council met its responsibilities as a trustee.			Not Applicable

For any other risk areas identified by this authority, adequate controls existed (list separately if needed).

Name of Internal Auditor: Philip J Smith Date of internal audit: 28/4/18

Signature of internal auditor: Philip Smith Date of signature: 28/4/18

* If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheet 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 sheet if needed).

Section 1

Annual Governance Statement for Smaller Authorities

Financial Year 2017/18

We acknowledge as the members of:

Puxton Parish Council

our responsibility for ensuring that there is a sound system of internal control, including 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 the smaller authority
	Yes	No	N/A	
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 smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered the financial and other risks it faces and has 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 smaller 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.			✓	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 smaller authority and recorded as

Minute Reference: 34/18

Dated: 5th April 2018

Signed by: Chair and Clerk where approval is given:

Chair: Sue Popperwell

Clerk: Donald Hill

Section 2

Annual Accounting Statements for Smaller Authorities

Financial Year 2017/18

Puxton Parish Council

	Year	Ending	Notes & Guidance
	31 March 2017 RESTATED	31 March 2018	Round all figures to nearest £. Do not leave any boxes blank and report £0 and Nil balances. All figures must agree to underlying financial records.
1. Balances brought forward	£8738.00	£52248.00	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	£6360.00	£6600.00	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts (inc Community Fund Interest of £486)	£41676.00	£756.00	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	£2640.00	£2957.00	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	£0.00	£0.00	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	£1886.00	£3409.00	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balance carried forward	£52248.00	£53238.00	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 inc Community Fund	£52248.00	£53238.00	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	£5332.00	£5250.00	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	£0.00	£0.00	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)	No	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 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

Donald Hill

Dated:

3rd April 2018

I confirm that these accounting statements were approved by this smaller authority on this date:

Date:

5th April 2018

and recorded as minute reference:

38/18

Signed by Chair of the meeting approving these accounting statements.

Chair:

Sue Popperwell

Date:

5th April 2018

PUXTON PARISH COUNCIL
CURRENT ACCOUNT BANK RECONCILIATION - page 1

BEING THE INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2017 - 31ST MARCH 2018

During 2016-17 a sum of £41,172.25 was received from Canadian Solar as a community donation, in relation to a Solar Farm built off Wick Lane, Hewish.
 In February 2017 this was invested for the Community, as the Hewish & Puxton Community Fund, with Cambridge & Counties Bank

	2017-18	2016-17		2017-18	2016-17
INCOME & EXPENDITURE SUMMARY	HSBC		EXPENDITURE		
Precept	6600	6360	Clerk's pay	2957	2640
Other Income (Council Tac Support Grant)	270	41621	Hall Hire	275	269
Interest	0	0	Training	0	0
TOTAL INCOME		6870	Insurance	245	240
Add Funds Bought Forward	11021	8738	Cllr/Clerk Expenses	412	412
Deduct Clerk's Pay for Year	-2957	-2640	Subscriptions	56	55
Deduct Other Expenses Paid Out	-3409	-43058	Donations	0	0
FUNDS CARRIED FORWARD TO NEXT YEAR		11525	Asset Purchases	0	0
			Other Purchases	501	168
			Audit *	330	68
			Website	150	150
			Election Admin	0	0
			Parish Maintenance	1440	525
			Total Expenditure	6366	4527
BANK RECONCILIATION					
Balances per Accounts @31st March		11525			11021
Plus Un-presented Cheques @ 31st March		148			85
Balances per Bank Statements @ 31st March		11673			11106

The Council is not VAT registered

Assets Register: Asset Book Total (at replacement prices) £5250

1 Apple Mini Computer £399 1 Printer £0 4 Flower Planters £2000 2 Grit Blins £300 1 Noticeboard £980
 1 Projector £300 1 Film Screen £80 2 Public Benches* £1000 SpeedWatch Radar Gun £191

The Council handles no cash, so there is no cash book

* Re Audit: External audit attracted a £200 additional charge as the Solar Farm Community income put the Council's 'income' above the free audit level. The Solar Farm Income was, an income to the Community, rather than to the Council, who are acting as its custodians

Approved by the Parish Council

Signed: **Sue Popperwell**
 Chairman

Signed: **Donald Hill**
 Clerk

Date: **5 April 2018**

PUXTON PARISH COUNCIL
BANK RECONCILIATION - page 2
INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2017 - 31ST MARCH 2018
ANALYSIS OF DIFFERENCES BETWEEN 2016-17 & 2017-18

INCOME	2017-18	2016-17	Difference	Notes
Precept	6600	6360	240	
Bank Interest	0	0	0	
Other Income	270	41621	-41351	Solar Farm Community Fund donation £41,172.25 Council Tax Supplement £270.00
EXPENDITURE				
Clerk's Pay	2957	2640	317	Pay increase plus 2 hours per month additional hours
Other Expenses				
Hall Hire	275	269	6	
Training	0	0	0	
Insurance	245	240	5	
Cllr's Clerk's Expenses	412	412	0	
Subscriptions	56	55	1	
Donations	0	0	0	
Asset Purchases	399	0	399	Replacement computer
Other Purchases	102	168	-66	
Audit	330	68	262	External audit was + £200 as the Solar Farm Community income put 'income' above the free audit level. Solar Farm was income to the Community, rather than to the Council, who are acting as its custodians. £70 external audit charge for advice on accounting treatment.
Website	150	150	0	
Elections	0	0	0	
Parish Maintenance	1440	525	915	Employment of parish maintenance contractor for general upkeep.
Excluding Clerk's Fee	3409	1887	1522	
<i>Including Clerk's Pay</i>	<i>6366</i>	<i>4527</i>		
BALANCE SHEET ITEMS				
Fixed & Long Term Assets	5250	5331	-81	Printer (£80) written off. Acer commuter written off (£400) and Apple Mini added (£399).
Hewish & Puxton Community Fund	41714	41228		Solar Farm Community Fund interest of £486 in financial year. Funds at Cambridge & Counties Bank.