

**SHILLINGSTONE PARISH COUNCIL – TRANSPARENCY CODE DOCUMENTS – SEPT 2018**

**1. Expenditure over £100.**

All payments for all amounts are shown in the minutes of the monthly parish council meetings published on the website

**2. Year End Accounts.**

The following copies of the a) Annual Return (section 2), the Bank reconciliation and c) the explanation of significant variations provide this information

**3. Annual Governance Statement: see section 1 of the Annual Return**

**4. Internal audit report - attached**

**5. External Audit report - attached**

**6. Councillors – see attached**

**7. Land & Buildings – see attached**

**8. Minutes, agendas – see website**

**David Green**

**Parish Clerk**

**03 September 2018**

## Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

SHILLINGSTONE 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.

\*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:

255 (vii) REFERENCE

dated

03 05 2018

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

Chairman

Clerk

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

www.shillingstone-pc.org.uk WEBSITE ADDRESS

## Section 2 – Accounting Statements 2017/18 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	100245	98676	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	23558	24030	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7846	5552	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	7869	7796	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	25105	20464	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	98676	99997	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	98676	99997	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	94510	119141	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council 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

Date

29/04/18

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

03/05/2018

and recorded as minute reference:

255 (vii) REFERENCE

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

SKILLINGSTONE 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	covered**
	Yes	No	

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

24/04/18

Name of person who carried out the internal audit

J. PAUL SP CONSULTANTS

Signature of person who carried out the internal audit

Date

24/04/18

\*\*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 3 – External Auditor Report and Certificate 2017/18

In respect of

Shillingstone Parish Council (DO0138)

#### 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

The AGAR was not accurately completed before submission for review:

- The figure in Section 2, Box 9 of the prior year comparative column does not agree to the prior year final signed Annual Return. The figure should read £119,141 and not £94,510.
- Information received from the smaller authority indicates that assets purchased during the year of £900 have not been included in Section 2, Box 9. The figure should read £120,041. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.

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

None

#### 3 External auditor certificate 2017/18

We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

27/08/2018

\* 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](http://www.nao.org.uk))

**Shillingsstone Parish Council**

Bank - Cash and Investment Reconciliation as at 31 March 2018

<u>Confirmed Bank &amp; Investment Balances</u>		<u>Bank Statement Balances</u>	
		31/03/2018	current
	5,118.87	23/02/2018	scottish widows
	40,202.74		
	<u>45,321.61</u>		
			<u>Other Cash &amp; Bank Balances</u>
	55,085.39		
	<u>100,407.00</u>		<u>Unpresented Payments</u>
	410.20		
	<u>99,996.80</u>		<u>All Cash &amp; Bank Accounts</u>
		1	Current Bank A/c
	4,708.67	2	Deposit Bank A/c
	40,202.74		Other Cash & Bank Balances
	55,085.39		
	<u>99,996.80</u>		<u>Total Cash &amp; Bank Balances</u>

Shillingstone Parish Council			2017-2018		Explanation of significant variations (10%, min £200)					
<b>Receipts</b>										
2017	£ 31,404.00		2018	£ 29,582.00	decrease		£ 1,822.00	increasd donation defib		£ 1,784.00
Precept	£ 23,558.00		Precept	£ 24,030.00				increased allotment rents		£ 49.00
Other	£ 7,846.00		Other	£ 5,552.00			-£ 2,294.00	increased walleaves		£ 15.00
								reduced rec grants		-£ 31.00
								reduced vat reclaim	(pavillion)	-£ 3,979.00
							£ 472.00	reduced interest		-£ 132.00
							£ 1,784.00			-£ 2,294.00
							£ 49.00			
							£ 15.00			
							-£ 31.00			
							-£ 3,979.00			
							-£ 132.00			
							-£ 1,822.00			
<b>Expenditure</b>										
2017	£ 32,974.00		2018	£ 28,260.00	decrease		£ 4,714.00			
<b>Reduced expenditure</b>		<b>Notes</b>			<b>Increased expenditure</b>					
clerks costs		£ 73.00			stationary		£ 42.00			
postage		£ 24.00			subscriptions		£ 7.00			
hall hire		£ 65.00			insurance		£ 68.00			
audit charges		£ 100.00			accounting		£ 3.00			
computer		£ 45.00			water allotments		£ 71.00			
other allotment charges	water pipe	£ 1,500.00			grass cutting	cc contract	£ 1,864.00			
hedges		£ 667.00			other ground costs		£ 27.00			
pav repairs		£ 80.00			pavillion utilities		£ 423.00			
other pav costs	heaters	£ 3,009.00			cross costs	re design	£ 215.00			
pav inspections		£ 31.00			White pit repairs	surfaces	£ 4,107.00			
lengthsman	arrears 15/16	£ 2,689.00			street furniture	litter bin	£ 273.00			
neighbourhood plan	No plan req	£ 2,124.00								
legal		£ 86.00								
meetin		£ 5.00								
courses		£ 5.00								
grants		£ 387.00								
VAT Out		£ 924.00								
<b>Total</b>		<b>£ 11,814.00</b>			<b>Total</b>		<b>£ 7,100.00</b>			
					<b>NET DECREASE</b>		<b>£ 4,714.00</b>			

SHILLINGSTONE PARISH COUNCIL SCHEDULE OF LAND AND PROPERTY ASSETS SEPT 2018										
ITEM	LOCATION	IDENTIFICATION	DESCRIPTION	VALUE	INSURANCE	CUSTODIAN				
LAND & BUILDINGS							VALUE			
Portman Hall										
and surround (0.158 acres)	Blandford	Deeds held by Blanchards Bailey Solicitors	Community Asset	£1	£300,00 (tbc)	Parish Council is custodian trustee, Portman Hall Cttee managing trustee and responsible for insurance				
Recreation (8.268 acre)	Hine Town Lane	Deeds held by Blanchards Bailey Solicitors	Community Asset held in trust by parish Council	£1		Parish Council as sole managing trustee				
Pavilion with fixtures and fittings	Recreation	Building contract held by Parish Clerk	Trust asset	£1	£143,409	Parish Council as sole managing trustee				
Mower shed	Recreation Gd		Trust asset	£1	£22,407	Parish Council as sole managing trustee				
Modular change	Recreation	Docs with clerk	Community Asset	£1	£57,500	Parish council				
Village Green	Blandford	Commons registration document held by Parish Clerk	Community Asset	£1		Parish Council				
The Cross	Village Green Blandford Rd		Community Asset	£1	£30,000?	Parish Council				
										incl amount
War Memorial	Corner of Poplar Hill Blandford	Land registration document held by Parish Clerk	Community Asset	£1	£20,000?	Parish Council				
Community	White Pit	Deeds held by Blanchards Bailey Solicitors	Community Asset	£1		Parish Council ownership Burton's Community Orchard and Wildflower Meadow Committee licensed to occupy with responsibility for insurance and maintenance				
			TOTAL	9						



## SHILLINGSTONE PARISH COUNCIL MAY 2018

<b>PARISH COUNCILLORS</b>		
<b>Chairman:</b> Malcolm Webberley	8 Roman Way, Shillingstone, DT11 ORH	01258 860470 <a href="mailto:malcolm@canopusfilm.com">malcolm@canopusfilm.com</a>
<b>Vice-chairman:</b> Craig Oakley	18 Hine Town Shillingstone, DT11 0SN	01258 861310 <a href="mailto:oakley.moon@virgin.net">oakley.moon@virgin.net</a>
<b>Parish councillors</b>		
Peter Aaron	28 Spencer Gardens, Shillingstone, DT11 0TL	01258 863688 <a href="mailto:peter.aaron@ukgateway.net">peter.aaron@ukgateway.net</a>
Penny Acton	Durmast, Church Lane, Shillingstone, DT11 0SL	01258 861819 <a href="mailto:pennymogg@gmail.com">pennymogg@gmail.com</a>
Tim Kennard	Hambledon Rise, Church Road, Shillingstone, DT11 0SL	01258 863771 <a href="mailto:timkennarduk@gmail.com">timkennarduk@gmail.com</a>
Rachel McNamara	Calleywell Cottage, The Cross, Shillingstone, DT11 0SP	01258 863656 <a href="mailto:rachelsoleo@live.co.uk">rachelsoleo@live.co.uk</a>
Kay Ridout	24 Schelin Way Shillingstone, DT11 0TH	01258 861345 <a href="mailto:kayrunyard@aol.com">kayrunyard@aol.com</a>
Phil Watts	8 Vale Terrace Shillingstone, DT11 0ST	01258 863619
<b>Parish Clerk</b> David Green	32 Field Close Sturminster Newton DT10 1QW	01258 472011 <a href="mailto:shillingstone@dorset-aptc.gov.uk">shillingstone@dorset-aptc.gov.uk</a> <a href="http://www.shillingstone-pc.org.uk">www.shillingstone-pc.org.uk</a>
<b>North Dorset District Councillor</b> Sherry Jesperson		01258 860482 <a href="mailto:Clr.jesperson@btinternet.com">Clr.jesperson@btinternet.com</a>
<b>Dorset County Councillor</b> Deborah Croney		01747 812469 <a href="mailto:d.crony@dorsetcc.gov.uk">d.crony@dorsetcc.gov.uk</a>

# Shillingstone Parish Council

## Notice of conclusion of audit

### Annual Governance & Accountability Return for the year ended 31 March 2018

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

<p>1. The audit of accounts for <b>Shillingstone Parish Council</b> for the year ended 31 March 2018 has been completed and the accounts have been published.</p> <p>2. The Annual Governance &amp; Accountability Return is available for inspection by any local government elector of the area of <b>Shillingstone Parish Council</b> on application to:</p> <p>(a) David Green Parish Clerk 32 Field Close Sturminster Newton DT10 1QW</p> <p>(b) By Post</p> <p>3. Copies will be provided to any person on payment of £ 3 (c) for each copy of the Annual Governance &amp; Accountability Return.</p> <p>Announcement made by: (d) David Green</p> <p>Date of announcement: (e) 03/09/2018</p>	
<p>Notes</p> <p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b></p>	

(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR

(b) Insert the hours during which inspection rights may be exercised

(c) Insert a reasonable sum for copying costs