

STEEPLE BARTON PARISH COUNCIL

18 Farriers Road

Middle Barton

Oxon OX7 7EU

clerk@steeplebartonpc.org.uk

Tel: 01869 349852

July 2019

Dear Sirs,

Annual Return Steeple Barton Parish Council for year ended 31 March 2019

Explanation of quantified significant variances 18/19

1. **Box 3 - Total other receipts**

Compared to last year this area has decreased by £1,207 as the previous year had included a VAT refund of £1,258.

2. **Box 6 - All other payments**

This area of expenditure has seen an increase of £1,326 compared to last year. This was due to higher maintenance costs.

3. **Box 7 – Balances carried forward**

Even with higher payments, compared to last year this area has decreased by £1,310 due to receipts.

4. **Box 9 – Total Fixed Assets**

This has increased due to the purchase of a new laptop and a salt bin.

Reserves are still being held back for several anticipated projects. Projects include: -

- Supporting the OUR Bus Community Bus Project in the village after the loss of all bus services following the bus subsidy cuts.
- Further developments at the village Sports & Social Club, including on-going maintenance/running costs of the outside public toilets.
- The possible refurbishments of the village hall (Alice Marshall Hall) with the spend anticipated to be in the region of £10k+.
- Snow clearing – amount required to clear snow from the village is still unknown and will be dependent on the level of snow fall.

Yours faithfully

Annette Fowler

Clerk and Responsible Financial Officer

Steeple Barton Parish Council

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.	Included Y/N or response
1. State the basis of accounts – Income and Expenditure (I&E) or Receipts and Payments (R&P)	Y
2. Bank reconciliation (N.B. a pro-forma document is available online).	Y
3. Explanations of significant variances: For boxes 2 – 10 in the Accounting Statements, where the 2019 figure is 15% greater than, or 15% less than, the 2018 figure unless the variance is less than £500	Y
4. A reconciliation between boxes 7 and 8 – this must be quantified.	N/A
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	N/A
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	N/A
7. An explanation of the level of reserves held if more than twice the precept of the Authority.	N/A
8. Whether you use the general power of competence.	N/A
9. The dates for the period for the exercise of public rights.	4/5/19- 12/7/19
10. This sheet, duly completed	Y

Annual Internal Audit Report 2018/19

STEEPLE BARTON 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 2019.

The internal audit for 2018/19 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.	YES		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		PETTY CASH NOT HELD
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.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
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.	YES		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)			NOT COVERED
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable 3
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable N/A

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

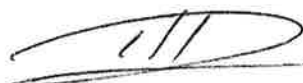
Date(s) internal audit undertaken

01/02/19

Name of person who carried out the internal audit

PHILIP HOOD F.H.A.R.T

Signature of person who carried out the internal audit



Date 27/04/19

*If the response is 'no' you must include a note to 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 2018/19

We acknowledge as the members of:

STEEPLE DANTON 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 2019, 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.	yes		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.	yes		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.	yes		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.	yes		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.	yes		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.	yes		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.	yes		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.	yes		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
			N/A

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

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

17/06/19

and recorded as minute reference:

1843

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

Chairman Kate Ch Wale

Clerk

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

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2018/19 for

STEEPLE D'ANGON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	31,734	32,498	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	15,610	15,658	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,951	1,744	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	4,115	3,704	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	Nil	Nil	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	13,682	15,008	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	32,498	31,188	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	32,498	31,188	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	29,280	30,080	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, as a body corporate, 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 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

[Signature]
17/06/19

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

✓ 17/06/19

as recorded in minute reference:

✓ 1543

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

✓ *[Signature]*

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

STEEPLE DANTON 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 2019; 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 2018/19

(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 2018/19

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 2019.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMMYY

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

Steeple Barton Parish Council

RECEIPTS AND PAYMENTS ACCOUNT AS OF 31/03/19

RECEIPTS

Precept	£ 16,000.00
Bank Interest	£ 22.13
Grants	£ 1,037.81
Misc	£ 342.10
VAT refund	£ -
	<u>£17,402.04</u>

PAYMENTS

	Staff Costs	£ 3,704.20
	Insurance	£ 444.91
Note 4	Grants Section 137	£ 1,250.00
	Grants Section 144	£ 421.03
	Grants Section 145	£ 207.00
	Grants Section 215	£ 600.00
	Toilet Donation (Public Health Act	£ 1,500.00
	Subscriptions	£ 397.03
	Grass Cutting	£ 1,552.00
	Maintenance	£ 3,099.35
	Village flower boxes	£ 540.00
	Tree work	£ -
	Auditors/Other fees	£ 734.04
	ROSPA Inspection	£ 180.60
	Transport	£ 1,771.86
	Communication	£ 1,300.00
	Misc	£ 1,009.16
£0		<u>£18,711.18</u>

	Bal b/f	£32,497.09
	Add total receipts	£17,402.04
		£49,899.13
	Less total payments	£18,711.18
	Balance c/f 31st March 2019	<u>£31,187.95</u>

BALANCES REPRESENTED BY:

	Current Account	£ 13,256.48
	Business Reserve Account	£ 17,931.47
		£31,187.95
	Less unrepresented cheques	£ -
		<u>£31,187.95</u>

Signed

Chairman
Date

Kate L. White

Responsible Financial Officer
Date

17/6/19

A. Now

Steeple Barton Parish Council

**SUPPORTING STATEMENT TO THE RECEIPT AND PAYMENT ACCOUNT
AS OF 31 MARCH 2019**

(1) FUNDS HELD

The funds held by the Parish Council are represented as follows:	(£)
Current account	13,256.48
Reserve account	<u>17,931.47</u>
	<u>31,187.95</u>

(2) ASSETS

At 31 March 2019 the following assets were held:	(£)	Basis
Land & Buildings	30,080.09	Purchase Price
Play equipment		0 Proxy Value
Play Area Land		0 Community Asset
	<u>30,080.09</u>	

(3) BORROWINGS

The Parish Council does not have any Borrowings

(4) S137 PAYMENTS

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of a £7.86 per elector for the benefit of people in the area on activities or projects not specifically authorised by other powers

The limit for this Council in the year of account was £3000.00 and the payments made were:

Payee	Nature of payment	£
Banbury Day Centre	Contribution to services offered	500.00
Citizens Advice West Oxfordshire	Contribution to services offered	250.00
Middle Barton School	Contribution to services offered	250.00
Steeple Barton Chase	Contribution towards event	250.00
		<u>1250.00</u>

Other Powers

(5) SECTION 144 PAYMENTS

Christmas Tree	Christmas tree electricity etc.	<u>421.03</u>
		<u>421.03</u>

(6) SECTION 145 PAYMENTS

Library	Contribution to village Library	<u>207.00</u>
		<u>207.00</u>

(7) SECTION 215 PAYMENTS

Steeple Barton Parochial Church Council	Churchyard maintenance	600.00
		<u>600.00</u>

Signed

Chairman  Responsible Financial Officer 
 Date Date 17/3/19

Steeple Barton Parish Council

Bank Reconciliation

31-Mar-19

Current Account

£ 13,256.48

Balance Per Bank 31 March 2019

£13,256.48

Reconciliation to Cash Book

£13,256.48

Business Reserve Account


17,931.47

Balance Per Bank 31 March 2019

Total of Funds Held in Bank 31 March 2019

31,187.95

Chairman



Date.....

RFO



Date.. 31/3/19