

Smaller authority name: ABERFORD & DISTRICT 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>01.06.18</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>MRS. NATALIE GOONESINGHE - CLERK / RFO.</u> <u>PO BOX 379, LEADS, LS14 9GX.</u> <u>07719 799 072. CLERK@ABERFORD-PC.GOV.UK</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>N. GOONESINGHE - CLERK / RFO.</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>

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

ABERFORD & DISTRICT 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	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			✓

*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:

10 - A

dated

15/05/2018

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

Chairman

[Signature]

Clerk

N. J. Greenough

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

Authority web address

WWW.ABERFORD-PC.GOV.UK

Section 2 – Accounting Statements 2017/18 for

ABERFORD & DISTRICT PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	36,975	37,798	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	15,000	15,750	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10,926	11,994	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	4,207	4,361	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	20,896	28,933	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	37,798	32,248	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	37,798	32,248	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	132,548	132,548	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

N. J. Greening
15/05/2018

Date

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

15/05/2018

and recorded as minute reference:

10-B

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

D. House

Explanation of variances – pro forma

Name of smaller authority: ALDERFORD & DISTRICT PARISH COUNCIL

County area (local councils and parish meetings only): WEST YORKSHIRE

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 Precept or Rates and Levies	15,000	15,750	750	5.00%	
Box 3 Total other receipts	10,926	11,994	1,068	9.77%	
Box 4 Staff costs	4,207	4,361	154	3.66%	
Box 5 Loan interest/ capital repayments	0	0	0	0%	
Box 6 All other payments	20,896	28,933	8,037	38.46%	£3,739 PAID TO EXTERNAL PLANNING SPECIALIST RE PLANNING APPLICATION FOR UP TO 5,000 HOUSES ON GREENBELT (SAP) £3,120 PAID TO REPAINT PLAYGROUND EQUIPMENT.
Box 9 Total fixed assets & long term investments & assets	132,548	132,548	0	0%	-
Box 10 Total borrowings	0	0	0	0%	
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: OF THE 32,248, 11,527 (CAPITAL RESERVE) IS ALLOCATED FOR THE PC'S RECREATIONAL SPACE "JUBILEE FIELD" AND CAN ONLY BE USED FOR THAT. GENERAL RESERVES HAVE BEEN PARTLY ALLOCATED TO THE NDP (£2,500) AND THE LEEDS CITY COUNCIL SITE ALLOCATIONS PLAN (SAP) (£7,500). SOME COSTS (SEE BOX 6 NOTES ABOVE) HAVE ALREADY BEEN INCURRED; FURTHER COSTS MAY ARISE DEPENDANT ON THE OUTCOME OF THE SAP. OTHER BUDGETED ITEMS Y/E 31.03.19: BUS SHELTER & PAINT RAILINGS (£7K)				

Bank Reconciliation
Aberford and District Parish Council
For the period 1 April 2017 - 31 March 2018

Prepared by Natalie Goonesinghe, Clerk to the Parish Council
 Approved by the Parish Council

Date: 09-Apr-18
 Date: 15-May-18

Balance per bank statements as at 31 March 2018

	£	£
Current Account	2,535.49	
Revenue Reserve	6,815.54	
Capital Reserve	11,527.32	
Asset Renewals Fund	13,235.42	
		<hr/>
		34,113.77

Less uncleared cheques at 31 March 2018:

100806	-100.00
100850	-20.00
100853	-600.00
100854	-750.00
100855	-396.00
	<hr/>
	-1,866.00

Net bank balances as at 31 March 2018

32,247.77

The net balances reconcile to the Cash Book (receipts and payments account) for the period as follows:

CASH BOOK

Opening balance as at 1 April 2017	37,797.62
Add receipts 1 April 2017 to 31 March 2018:	27,743.92
Less payments for 1 April 2017 to 31 March 2018	<hr/>
	-33,293.77
Closing balance per cash book as at 31 March 2018	32,247.77

Notes

Capital Reserve is set aside for Jubilee Field

Aberford & District Parish Council.

Payments £100+ (net) for the year ended 31.03.18.

Date	Details	Cheque no.	Payment	VAT paid	Net
03/04/17	PestServe - first installment for y/e 03.04.18	100771	237.50		237.50
18/04/17	N Goonesinghe - salary April 2017	100773	310.65		310.65
18/04/17	YLCA - Membership 01.04.17 - 31.03.18	100775	529.00		529.00
18/04/17	YLCA - Clerk training course 06.05.17	100776	115.00		115.00
18/04/17	Pearce Bottomly LLP - printing re NDP consultation	100777	195.78	32.63	163.15
16/05/17	N Goonesinghe - salary May 2017	100779	310.65		310.65
24/05/17	Aberford In Bloom	100784	500.00		500.00
12/06/17	Cancellation of lost cheque (M Dando)	100763	- 656.81		- 656.81
20/06/17	N Goonesinghe - salary June 2017	100786	477.38		477.38
20/06/17	M Dando - re-issue cheque 100763 (lost in the post)	100789	656.81		656.81
20/06/17	M Dando - unbilled time re invoice error - NDP Aug 2016	100790	350.00		350.00
20/06/17	M Dando - NDP consultancy to 09.05.17	100791	1,263.62		1,263.62
20/06/17	A Fox Services - first grass cut 2017/18	100793	242.00		242.00
20/06/17	Zebra Print Management - Hanging basket labels	100794	150.00		150.00
20/06/17	Swarco Traffic Ltd - Annual maintenance & data retrieval	100796	468.31	78.05	390.26
12/07/17	Garforth In Bloom - Grant	100797	250.00		250.00
18/07/17	N Goonesinghe - salary July 2017	100799	316.13		316.13
18/07/17	LCC - Hanging baskets summer 2017	100801	1,025.00		1,025.00
18/07/17	M Dando - Parlington consultancy to 07.07.17	100802	612.50		612.50
18/07/17	M Dando - NDP consultancy to 07.07.17	100803	1,638.62		1,638.62
18/07/17	Streetscape - painting of play equipment & fencing	100804	3,120.00	520.00	2,600.00
18/07/17	YLCA - Training course for KB/CK/DMCC/MO	100805	180.00		180.00
18/07/17	Aberford C of E Primary School PTA - Grant	100806	100.00		100.00
15/08/17	N Goonesinghe - salary Aug 2017	100808	437.19		437.19
15/08/17	M Dando - NDP design, mapping & printing works	100810	1,975.00		1,975.00
19/09/17	N Goonesinghe - salary Sept 2017	100815	327.95		327.95
19/09/17	A Fox Services - 2nd cut & addl works	100817	552.00		552.00
19/09/17	PKF Littlejohn LLP - audit 2016/17	100818	240.00	40.00	200.00
19/09/17	Came & Company - Insurance 2017/18	100819	1,298.38		1,298.38
19/09/17	YLCA - Common Land training course	100820	115.00		115.00
17/10/17	N Goonesinghe - salary Oct 17	100822	327.95		327.95
17/10/17	M Dando - NDP consultation to 06.10.17	100824	2,101.72		2,101.72
17/10/17	Directions Planning Consultancy - SAP Examination Consultancy to 09.10.17	100825	2,988.60	498.10	2,490.50
17/10/17	PestServe - 2nd installation for 2017/18	100826	237.50		237.50
21/11/17	N Goonesinghe - salary Nov 17	100830	327.95		327.95
21/11/17	A Fox Services - 3rd PROW cut	100832	242.00		242.00
21/11/17	Lazenby Brown - website fees 2017/18	100833	360.00	60.00	300.00
19/12/17	N Goonesinghe - salary Dec 17	100836	327.95		327.95
19/12/17	N Goonesinghe - expenses in PO Box for 12 months	100837	366.81	58.14	308.67
19/12/17	M Dando - NDP consultancy to 07.12.17	100838	1,902.61		1,902.61
16/01/18	N Goonesinghe - salary January 2018	100841	327.95		327.95
20/02/18	N Goonesinghe - salary February 2018	100845	327.95		327.95
20/02/18	M Dando - NDP consultation to 11.02.18	100847	2,725.83		2,725.83
20/03/18	N Goonesinghe - salary March 2018	100851	327.95		327.95
20/03/18	M Dando - NDP consultation to 08.03.18	100853	600.00		600.00
20/03/18	Directions Planning Consultancy - SAP response	100854	750.00	125.00	625.00
20/03/18	DY Watson & Sons - snow clearing servcies	100855	396.00	66.00	330.00
			31,976.43	1,477.92	30,498.51

Annual Internal Audit Report 2017/18

ABERFORD & DISTRICT 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.	NO PETTY CASH N/C		
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)			
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

22/05/18

Name of person who carried out the internal audit

MRS. P. HARRISON .

Signature of person who carried out the internal audit



Date

22/05/18

*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).