

Bottesford Parish Council

Notice of conclusion of audit Annual 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)

	Notes
1. The audit of accounts for Bottesford Parish Council for the year ended 31 March 2018 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Bottesford Parish Council on application to:	
(a) <u>Amanda Carter-Blackford</u> <u>The Old School</u> <u>Grantnam Road</u> <u>Bottesford NE13 0DF</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <u>Tuesdays and Thursdays</u> <u>10am - 2pm</u> <u>By appointment only.</u>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £___ (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>A Carter-Blackford</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>5th June 2019.</u>	(e) Insert the date of placing of the notice

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

Bottesford 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
	<i>Wbb</i>		✓
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts. <i>In process of bringing the relationship between BF and P Council up to date problems with opening bank.</i>

*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:

36

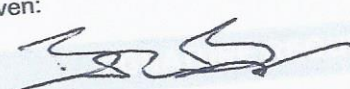
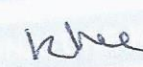
26 06 2018

dated

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.bottesfordpc.org.uk

Section 2 – Accounting Statements 2017/18 for

BOTTESFORD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	78,883	92,801	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 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	95,679	101,245	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	15,178	38,886	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	27,661	29,853	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	69,278	95,266	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	92,801	107,813	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	92,801	117,546	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	486,037	507,257	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 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

Whe
04/06/18

Date

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

26/06/18

and recorded as minute reference:

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

[Signature]

Bank reconciliation – pro forma

Name of smaller authority: Botterford Parish Council

County area (local councils and parish meetings only): Notts.

Financial year ending **31 March 2018**

Prepared by KATHRYN PRICE CLERK & RFO (Name and role)

Date 4/6/18

Balance per bank statements as at 31 March 2018:

current A/c
depositor A/c

	£	£
	72 199.38	
	<u>45 346.82</u>	
		117 546.20

Petty cash float (if applicable) N/A

Less: any un-presented cheques at 31 March 2018

NIL

Add: any un-banked cash at 31 March 2018

NIL

Net balances as at 31 March 2018 (Box 8)

117 546.20

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

CASH BOOK:

Opening Balance 1 April 2017 (Prior year Box 8)

Add: Receipts in the year

Less: Payments in the year

Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)

	47 476.63
+	<u>45 324.55</u>
	92 801.18
+	14 986.65
	<u>125 119.63</u>
-	
	<u>117 546.20</u>

(See example for guidance if required)

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: Bottesford Parish Council

County Area (local councils and parish meetings only): Notts.

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on 2 July 2018

and ending on 10 August 2018

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days inclusive and must include the first 10 working days of July 2018.
We have suggested the following dates: Monday 4 June – Friday 13 July 2018.
The latest possible dates that comply with the statutory requirements are Monday 2 July – Friday 10 August 2018.)

Signed: Whep

Role: Chairman RFO

**FOR SMALLER AUTHORITIES SUBJECT TO A REVIEW ONLY:
PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH
THE AGAR PART 3 AND OTHER REQUESTED DOCUMENTATION**

Contact details

Name of smaller authority: Bottesford Parish Council

County Area (local councils and parish meetings only): Bottesford, Notts

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	KATHRYN PRICE	BOB BAYMAN
Address	Bottesford Parish Council Old school Grantham Road Bottesford, Notts NG13 0DF	Peacock Farm Normanton Bottesford NG13 0EP
Home	4 CRANMER AVENUE WHATTON, NOTTS NG13 9FP	
Daytime telephone number	01949 222478	07799 131981
Mobile telephone number		as above
Email address	clerk@bottesfordpc.org.uk	bobbayman@googlemail.com

Section 3 – External Auditor Report and Certificate 2017/18

In respect of **Bottesford Parish Council LE0035**

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.

We are unable to complete our review work on the AGAR and supporting documentation as a result of challenge correspondence received. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review work and any additional work required in relation to this correspondence.

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

We are unable to complete our review work on the AGAR and supporting documentation as a result of challenge correspondence received. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review work and any additional work required in relation to this correspondence.

3 External auditor certificate 2017/18

We 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 2018

We do not certify completion because:

We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

24/09/2018

* 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)

Final External Auditor Report and Certificate 2017/18 in respect of Bottesford Parish Council LE0035

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.

External auditor report 2017/18

On 24 September 2018 we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2018. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.

- Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority. The figure in Box 2 should read £100,463. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR.
- The VAT debtor at the year end is incorrectly excluded from the Section 2 figures. The figure in Box 3 should include VAT refund received of £9,733.

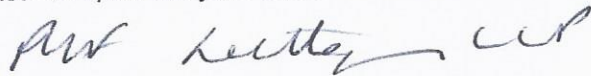
The smaller authority has not addressed the 'except for' matters raised by the external auditor when qualifying the prior year annual return. In Section 1, Assertion 9 of the AGAR, the Council has answered 'N/A' and Section 2, Box 11 has been answered 'Yes'. This is not correct as the Council have confirmed that they do act as sole managing trustee but as there was not a separate bank account in operation during the year, they have included transactions relating to the trust fund within the figures in Section 2. Section 5 of The Practitioners' Guide states 'Authorities should ensure that a separate bank account operates to receive income for each trust to which it is a managing trustee. If, exceptionally, the authority's bank account is used to receive monies intended for the trust or to pay for any expenditure on behalf of a trust (prior to recovery from the trust account), then these transactions, including any VAT, must be included in the Annual Governance and Accountability Return of the authority as being its own expenditure and income during the year and to the extent that they are yet to be recovered or paid over reconciled as debtor and creditor amounts. However, to simplify accounting and ensure separation, a separate bank account should be established for any trust as soon as possible and funds should never or only exceptionally mixed. The reserves of the authority should not include those belonging to any trust.' We are aware that the Council are taking steps to address this issue. Given the situation for the year ended 31 March 2018, the responses should have been Section 1, Assertion 9 'No' and Section 2, Box 11, 'No'. Please ensure that the prior year comparatives are amended to exclude the trust fund transactions and balances when completing the AGAR for 2018/19.

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

The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Box 6 of Section 2

External auditor certificate 2017/18

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.



PKF Littlejohn LLP

27/11/2018

Section 2 – Accounting Statements 2018/19 for

amended as directed by PKF Littlejohn AEB 6/6/2019.

Bottesford Parish Council

	Year ending		Notes and guidance
	31 March 2018 £ 2017	31 March 2019 £ 2018	
1. Balances brought forward	78883	92801	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	95679	101245	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	15178	48619	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	27661	29853	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	69278	95266	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	92801	117546	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	92801	117546	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	486037	507257	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

SIGNATURE REQUIRED

DD/MM/YY

Date

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Box 2 - This is the actual figure received from Melton, though £100463 was requested.