

Compton Dando Parish Council

DRAFT Transparency Code Statement

1. Expenditure over £100: All payments for any amount, are listed in the minutes of Compton Dando Parish Council meetings which are held monthly and published monthly on the Parish Council website <http://www.comptondando-parishcouncil.org.uk/>
2. Year End Accounts are explained by the following copies of
 - a) the Annual Return (section 1) (Appendix 1)
 - b) the bank reconciliation (Appendix 2)
 - c) explanation of significant variances. (Appendix 3)
3. Annual Governance Statement: See the following Section 2 of the Annual Return. (Appendix 4)

A new draft Risk Assessment was carried out and presented at the 21st April 2015 Parish Council meeting. It was based on the model from ALCA and a Town Council Template Risk Assessment document. It was unanimously agreed that this should be adopted, along with the following requirements:

 - 1) The Council agreed to buy an external hard drive for the Clerk's PC to be backed up.
 - 2) The Council agreed to buy a fireproof box for key documents and the PC backup.
 - 3) The Council agreed to review the asset register after completion of the hall refurbishment.
 - 4) The Council agreed to keep a list of police contacts in case of trouble at a council meeting.
4. Internal Audit Report: See the following Section 4 of the Annual Return. (Appendix 5). See above comments on risk assessment.
5. Councillors: See following list of names and outside representative roles of Parish Councillors. (Appendix 6)
6. Land and Building Assets: See (Appendix 7)
7. Minutes, Agendas etc. of formal meetings: These are published monthly on the Parish Council website.

Appendices

Appendix 1 The Annual Return Section 1

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here: COMPTON SANDS PARISH Council/Meeting

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

	Year ending		Notes and guidance ¹
	31 March 2014 £	31 March 2015 £	
1. Balances brought forward	8683	34078	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. (+) Annual precept	7000	7010	Total amount of precept received or receivable in the year. Excludes any grants received.
3. (+) Total other receipts	27000	290	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4. (-) Staff costs	2843	1566	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 council's borrowings (if any).
6. (-) All other payments	5763	29806	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	34078	10006	Total balances and reserves at the end of the year. Must equal (1-2+3)-(4-5+6).
8. Total cash and short term investments	34078	10006	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 other long term investments and assets	245420	245420	The original Asset and Investment Register value of all fixed assets plus other long term assets owned by the council as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWWB).
11. Disclosure note Trust funds (including charitable)	yes	no	The council acts as sole trustee for and is responsible for managing trust funds or assets. N/A. The figures in the accounting statements above do not include any trust transactions.

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

S Smith

Date 21/04/2015

I confirm that these accounting statements were approved by the council on this date:

21/04/2015

and recorded as minute reference:

ACCOUNTS

Signed by Chair of the meeting approving these accounting statements.

Andre Antwell

Date 21/04/2015

Appendix 3 Explanation of Variances

Box No 3	£
Figure in 2014 column	27000
Figure in 2015 column	290
Variance (2014 figure – 2015 figure)	267100

Reasons	£
An insurance payment of £27000 was paid in to the account on 17/06/2013 for flood damage. This money was spent during the financial year 2014 - 2015	267100

Box No 4	£
Figure in 2014 column	2843
Figure in 2015 column	1566
Variance (2014 figure – 2015 figure)	1277

Reasons	£
The clerk Adrian Rogers submitted his notice in May 2014 and the Chair (Trudie Mitchell) took over his duties and did not claim a salary.	1277

Box No 6	£
Figure in 2014 column	5763
Figure in 2015 column	29806
Variance (2014 figure – 2015 figure)	24043

Reasons	£
Payments were being made for the Parish Hall refurbishment.	25891
In 2013 to 2014 financial year an S137 Grant payment of £1500 was made. No S137 payments were paid in the 2014 to 2015 financial year.	1500
Unexplained (£1848 –£1500)	348 (6%)

Appendix 4 Annual Return Section 2

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

COMPTON DANDO PARISH Council/Meeting

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 2015, that:

	Agreed		"Yes" means that the council:
	Yes	No	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	✓		prepared its accounting statements in the way prescribed by law.
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 the council 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 has given all persons interested the opportunity to inspect and ask questions about the council's accounts.
5 We carried out an assessment of the risks facing the council 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 council 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 the council.
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, claims or commitments, events or transactions, occurring before, during or after the year-end, have a financial impact on the council 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 Trust funds (including charitable) – in our capacity as the sole managing trustee we discharged our responsibility in relation to the accountability for the funds/assets, including financial reporting and, if required, independent examination or audit.	✓	NA	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 the council and recorded as minutes reference

ACCOUNTS
dated 21/07/2015

Signed by:
Chair [Signature]
dated 21/7/15
Signed by:
Clerk SE Smith
dated 21/07/2015

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the council will address the weaknesses identified.

Appendix 5 Annual Audit Section 4

Section 4 – Annual internal audit report 2014/15 to

COMPTON DANOO PRESET

Council/Meeting

The council's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2015.

Internal audit has been carried out in accordance with the council'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 the council.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No	Not covered**
A. Appropriate accounting records have been kept properly throughout the year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. The council's financial regulators have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage those.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The annual precept requirement resulting from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. Trust funds (including the tablet) The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by the council (list any other risk areas below or on separate sheets if needed) adequate controls exist:

Name of person who carried out the internal audit

SUSAN-ANNIE PAULLEY

Signature of person who carried out the internal audit

Susan Paulley

Date 07/07/15

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, internal audit must explain why not (add separate sheets if needed).

Appendix 6 Names of Councillors

Dawn Drury (Chairman)
Philippa Paget (Vice Chairman)
Andrew Dawes
Hannah Maggs
**Christopher Willows (Representative for Parish Council
 Airport Association (PCAA))**

**At least one Councillor represents Compton Dando Parish
 Council at the following outside organisation meetings:**

B&NES ALCA
Parish Liaison
Keynsham Area Forum
CPRE

Appendix 7 Land and Building Assets

Itemised Schedule of Assets for Compton Dando Parish Council			
Item	No	Insurance value	Purchase cost
Parish Hall	1	220000	n/a
War Memorial	1	10000	n/a
Village Pound	1	2500	n/a
Wooden Bench	1		50
Oil Storage Tank	1		300
Stone Flower Trough	1		1000
Horse Fountain (Commemorating Coronation of George V in 1911)	1		200
Phone Box	1		
Defibrillator	1		
Post box	1		
Painting by Heather Maggs in memory of Kathleen Collins	1		25
Commemorative wall plaques (PC chairman names, CVs and undated photo)	3	50	25
Chairs (20 in church) - from Summit Chairs	100	6500	2760
Large collapsible tables (GoPak)	12	1300	350
Small collapsible tables (goPak)	6	520	475
Card tables	3	150	30
Vacuum cleaner (Henry)	1	150	82
Water fire extinguisher	2	45	15

CO2 fire extinguisher	1	30	10
Fire blanket	1	35	10
Guinness World Record certificate (framed)	1	30	10
National Lottery Charity Board Certificate (framed)	1	30	10
Millennium 2000 photo of villagers	1	75	30
Certificate relating to hall extension	£1	30	10
Wooden wall mounted clock dated 1980	1	100	30
Pairs of curtains	11	3500	100
Stage Curtains (pair) removed on refurbishment	1	450	100
Carpets and flooring		9915	9915
Notice board (outside hall entrance)	1	350	120
Notice board inside hall	1		
Microwave Kenwood s/n 0673014156 800-850watt	1	150	58
First aid box	1		15
Kettle Morphy Richards s/n 80005840	1	20	5
Kettle Tesco JKRBPY2 s/n 120621	1	20	5
Urn Lincat 3 litre sn/WEE/FG0049TZ	1	300	378
Griddle - Ralston Magnum s/n COD 30453/MOD k-78	1	200	50
Water heater Heatrae Sadia multipoint 15-3 156 s/n CNY142600043AN	1		
Cooker Stoves Newhome double oven EC600 DO DLM	1	500	415
CD Player Sanyo Bass Xpander	1	60	20
Handryers Airblast Windsor model 4601	3		
2 buckets, 3 mops, 2 washing up bowls	1		
Brooms x 2, one large, normal	1	17	
Window cleaners	2	10	2
Urinals Armitage Shanks	2		
Toilets	4		
Hand basins	3		
Mirrors	2		
Flood Defence Doors	2	2388	2388
Step ladder (inside hall)	1		123
Dustpan and brush	2	6	
Assorted cleaning materials (included vacuum bags)	1	35	35
Tea towels 10, hand towels 3, dishcloths 7	1	15	
Rubbish bin	1	15	
Double sink	1		
Basin	1		
Wall shelves 3 tier	6		
Wall shelves 2 tier	1		
Drawer units (3 drawers)	2		
Base unit 300mm (Plan appended)	5	4680	4680
Refrigerator Zanussi TT160C, barcode 5313054492019206, 933012443	1	150	150
Crockery, glasses, cutlery, trays etc		1250	1180
Lampshades	8	30	25
Oil Boiler (in attached shed) Grant 110-140 Multipass	1		

Plastic tables	14	1120	
Long double ladder	1	100	
Wooden white topped tables	6	600	
Assorted fete items, smack the rat, tug of war rope etc	1		
External light	1	35	

Itemised Schedule of Assets for Compton Dando Parish Council			
Item	Date of purchase / acquisition	Date of disposal	Comments
Parish Hall	Dec-55		
War Memorial			
Village Pound			
Wooden Bench			Estimated purchase cost
Oil Storage Tank			Estimated purchase cost
Stone Flower Trough			Estimated purchase cost
Horse Fountain (Commemorating Coronation of George V in 1911)			Estimated purchase cost
Phone Box			
Defibrillator			
Post box			
Painting by Heather Maggs in memory of Kathleen Collins			Estimated purchase cost
Commemorative wall plaques (PC chairman names, CVs and undated photo)			Estimated purchase cost
Chairs (20 in church) - from Summit Chairs			Estimated purchase cost
Large collapsible tables (GoPak)			Estimated purchase cost
Small collapsible tables (goPak)	Apr-07		
Card tables		Jan-15	Estimated purchase cost
Vacuum cleaner (Henry)	Apr-05		
Water fire extinguisher			Estimated purchase cost
CO2 fire extinguisher			Estimated purchase cost
Fire blanket			Estimated purchase cost
Guinness World Record certificate (framed)		Jan-15	Estimated purchase cost
National Lottery Charity Board Certificate (framed)		Jan-15	Estimated purchase cost
Millennium 2000 photo of villagers			Estimated purchase cost
Certificate relating to hall extension			Estimated purchase cost
Wooden wall mounted clock dated 1980			Estimated purchase cost
Pairs of curtains			Estimated purchase cost
Stage Curtains (pair) removed on refurbishment		Jan-15	Estimated purchase cost
Carpets and flooring	Jan-15		
Notice board (outside hall entrance)			Estimated purchase cost
Notice board inside hall			
Microwave Kenwood s/n 0673014156 800-850watt	Feb-07		
First aid box			Estimated purchase cost
Kettle Morphy Richards s/n 80005840			Estimated purchase cost
Kettle Tesco JKRBPY2 s/n 120621			Estimated purchase cost
Urn Lincat 3 litre sn/WEE/FG0049TZ	Jul-09		
Griddle - Ralston Magnum s/n COD 30453/MOD k-78			Estimated purchase cost

Water heater Heatrae Sadia multipoint 15-3 156 s/n CNY142600043AN			
Cooker Stoves Newhome double oven EC600 DO DLM	May-04		
CD Player Sanyo Bass Xpander			Estimated purchase cost
Handryers Airblast Windsor model 4601	Aug-15		
2 buckets, 3 mops, 2 washing up bowls			
Brooms x 2, one large, normal			
Window cleaners			Estimated purchase cost
Urinals Armitage Shanks			
Toilets			
Hand basins			
Mirrors			
Flood Defence Doors	Jan-15		
Step ladder (inside hall)	May-06		
Dustpan and brush			
Assorted cleaning materials (included vacuum bags)			Estimated purchase cost
Tea towels 10, hand towels 3, dishcloths 7			
Rubbish bin	Jan-15		
Double sink			
Basin			
Wall shelves 3 tier			
Wall shelves 2 tier			
Drawer units (3 drawers)			
Base unit 300mm (Plan appended)	Jan-15		For all kitchen units
Refrigerator Zanussi TT160C, barcode 5313054492019206, 933012443	Jan-15		
Crockery, glasses, cutlery, trays etc	Aug-11		
Lampshades	Jan-15		
Oil Boiler (in attached shed) Grant 110-140 Multipass			
Plastic tables			
Long double ladder			
Wooden white topped tables			
Assorted fete items, smack the rat, tug of war rope etc			
External light			