

Compton Dando Parish Council

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 2 (Appendix 4)
 - b) the bank reconciliation (Appendix 2)
 - c) explanation of significant variances. (Appendix 3)
3. Annual Governance Statement: See the following Section 1 of the Annual Return. (Appendix 1)

The Asset Register was inspected at the Annual Parish Council meeting on 15th May 2018 and approved and signed.

4. Internal Audit Report: See the following 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). See 3. Above.
7. Minutes, Agendas etc. of formal meetings: These are published monthly on the Parish Council website.

Appendices

Appendix 1

The Annual Return Section 1 – Governance Statement

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

COMPTON DANDO 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input type="checkbox"/>	<input type="checkbox"/>	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 material impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 charities, in our capacity as the sole managing trustee we discharged our accountability responsibilities for the funds/assets, including financial reporting and, if required, independent examination or audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts

*For any statement to which the response is 'no', an explanation should be published

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

18/06/2019

and recorded as minute reference:

Finance 6.4

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

Chairman

Clerk



SE Smith

Appendix 2

End of Financial Year 01 April 2016 to 31 March 2017

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It the column headed "Year ending 31 March 2019" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are on a receipts and payments basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered as negative figures.

Name of smaller authority: **Compton Dando Parish Council**

County area (local councils and parish meetings only): **Bath & North East Somerset**

Financial year ending 31 March 2019

Prepared by (Name and Role): **Susan Smith Clerk/RFO**

Date: **16/04/2019**

	£	£
Balance per bank statements as at 31/3/19:		
current account	6725.79	
account 2		
account 3		
account 4		
[add more accounts if necessary]		
account 5		
account 6		
account 7		
account 8		
		6,725.8
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/19 (enter these as negative numbers)		
item 1		-
item 2		
item 3		
item 4		
[add more lines if necessary]		
item 5		
item 6		
item 7		
item 8		
Add: any un-banked cash as at 31/3/19		-
		-
		-
Net balances as at 31/3/19 (Box 8)		6,725.8

Appendix 3 Explanation of Variances

Explanation of variances – pro forma

Name of local authority: **Compton Devon Parish Council**

Copy one final minute and **1000** to: **1000**

Insert figures from Section 1 of the 2019/20 in all **1000** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• a breakdown of approved reserves on the next tab if the total reserve (Box 7) figure is more than twice the annual preceptable & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic response trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	6,791	6,829				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	7,100	10,000	2,850	39.99%	YES		A request for £10,000 Precept was made due to increases in expenditure predicted in the budget and the need to maintain half of the budget in the bank account at all times for emergencies.
3 Total Other Receipts	7,027	6,913	-224	3.18%	NO		
4 Staff Costs	4,823	4,885	53	1.10%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,247	14,060	6,713	91.37%	YES		by 2055 + solicitor payments of 804 - 750 less grants given=6232 this is a 6% difference
7 Balances Carried Forward	8,828	8,728			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	8,828	8,728			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,470,889	2,470,889	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £250 or less are tolerable

APPENDIX 4

Annual Return Section 2 – Accounting Statements

Section 2 – Accounting Statements 2018/19 for

COMPTON DANDO PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018	31 March 2019	
	£	£	Please round all figures to nearest £7. Do not leave any boxes blank and report 00 or 000 balances. All figures must agree to underlying financial records.
1. Balances brought forward	6791	8829	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	7150	10000	Total amount of precept (or for IDBs rates and levies) received or receivable in this year. Exclude any grants received.
3. (+) Total other receipts	7037	6813	Total income or receipts as recorded in the cashbook less the precept or rate/levies received (line 2). Include any grants received.
4. (-) Staff costs	4803	4856	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	7347	14060	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	8829	6726	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	8829	6726	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	247055	247055	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 PVALE).
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.

SE Smith

Date

18/06/2019

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

18/06/2019

as recorded in minute reference:

FINANCE 6.5

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

[Signature]

Appendix 5 Annual Audit Section 4

Annual Internal Audit Report 2018/19

COMPTON DANDO 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	✓		
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 those	✓		
D. The prospect 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 reported 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	✗	✓	Dr
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 payment(s) 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. 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. If 'Not Covered' should only be ticked where the authority had a limited assurance review of its 2017/18 ARIAR	✓		
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 ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee	Yes	No	Not applicable ✓

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

Name of person who carried out the internal audit

DUANE SHIELD

Signature of person who carried out the internal audit



Date

4/6/19

*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).

Appendix 6

Names of Councillors

Dawn Drury (Chairman)

Philippa Paget (Vice Chairman)

Andrew Dawes

Christopher Willows (Representative for Parish Council

Airport Association (PCAA)

Hannah Maggs

Anthony Butler

Barend ter Haar

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	Date of purchase / acquisition	Location	Date of disposal
Parish Hall	1	220000	n/a	07/12/1955	Compton Dando	
War Memorial	1	10000	n/a		Compton Dando	
Village Pound	1	2500	n/a		Compton Dando	
Wooden Bench	1		50		Compton Dando	
Oil Storage Tank	1		300		Compton Dando	
Stone Flower Trough	1		1000		Compton Dando	
Fountain Stone (Commemorating Coronation of George V in 1911)	1		200		Compton Dando	
Phone Box	1				Compton Dando	
Phone Box	1				Burnett	
Defibrillator- listed as covered by PC Insurance	2	2500			Compton Dando	
Post box	1				Compton Dando	
Painting by Heather Maggs in memory of Kathleen Collins + picture light	1		25		Parish Hall	
Edwin Penny Print of Pheasant (donated)	1	150		01/02/2016	Parish Hall	
Clock and plaque in memory of Mr & Mrs Fred Humphries	1	50	20		Parish Hall	
Commemorative wall plaques (PC chairman names, CVs and undated photo)	3	50	25		Parish Hall	
Chairs (20 in church) - from Summit Chairs	100	6500	2760		Parish Hall & Church	
Large collapsible tables (GoPak)	12	1300	350		Parish Hall	
Small collapsible tables (goPak)	6	520	475	01/04/2007	Parish Hall	
Card tables	3	150	30		Parish Hall	Jan-15
Vacuum cleaner (Henry)	1	150	82	01/04/2005	Parish Hall	
Water fire extinguisher	2	45	15		Parish Hall	
CO2 fire extinguisher	1	30	10		Parish Hall	
Fire blanket	1	35	10		Parish Hall	
Guinness World Record certificate (framed)	1	30	10		Parish Hall	Jan-15
National Lottery Charity Board Certificate (framed)	1	30	10		Parish Hall	Jan-15
Millennium 2000 photo of villagers	1	75	30		Parish Hall	
Certificate relating to hall extension	£1	30	10		Parish Hall	
Wooden wall mounted clock dated 1980	1	100	30		Parish Hall	

Pairs of curtains	11	3500	100		Parish Hall		Estimated purchase cost
Stage Curtains (pair) removed on refurbishment	1	450	100		Parish Hall	Jan-15	Estimated purchase cost
Carpets and flooring		9915	9915	01/01/2015	Parish Hall		
Notice board (outside hall entrance)	1	350	120		Parish Hall		Estimated purchase cost
Notice board inside hall	1				Parish Hall		
Microwave Kenwood s/n 0673014156 800-850watt	1	150	58	01/02/2007	Parish Hall		
First aid box	1		15		Parish Hall		Estimated purchase cost
Kettle Morphy Richards s/n 80005840	1	20	5		Parish Hall		Estimated purchase cost
Kettle Tesco JKRBPY2 s/n 120621	1	20	5		Parish Hall		Estimated purchase cost
Kettle Sainsburys SN 15397	1	20	16	01/02/2018	Parish Hall		
Health & Safety File	1			01/02/2018	Parish Hall		
Urn Lincat 3 litre sn/WEE/FG0049TZ	1	300	378	01/07/2009	Parish Hall		
Griddle - Ralston Magnum s/n COD 30453/MOD k-78	1	200	50		Parish Hall		Estimated purchase cost
Water heater Heatrae Sadia multipoint 15-3 156 s/n CNY142600043AN	1				Parish Hall		
Cooker Stoves Newhome double oven EC600 DO DLM	1	500	415	01/05/2004	Parish Hall		
CD Player Sanyo Bass Xpander	1	60	20		Parish Hall		Estimated purchase cost
Handryers Airblast Windsor model 4601	3		450	01/08/2015	Parish Hall		
2 buckets, 3 mops, 2 washing up bowls	1				Parish Hall		
Brooms x 2 normal size	2	17			Parish Hall		
Window cleaners	2	10	2		Parish Hall		Estimated purchase cost
Urinals Armitage Shanks	2				Parish Hall		
Toilets	4				Parish Hall		
Waste bin in ladies toilet	1		1		Parish Hall		
Hand basins	3				Parish Hall		
Mirrors	2				Parish Hall		
Flood Defence Doors	2	2388	2388	01/01/2015	Parish Hall		
Step ladder (inside hall)	1		123	01/05/2006	Parish Hall		
Dustpan and brush	2	6			Parish Hall		
Assorted cleaning materials (included vacuum bags)	1	35	35		Parish Hall		Estimated purchase cost
Tea towels 10, hand towels 3, dishcloths 7	1	15			Parish Hall		
Rubbish bin	1	15		01/01/2015	Parish Hall		
Double sink	1				Parish Hall		

Basin	1				Parish Hall		
Wall shelves 3 tier	6				Parish Hall		
Wall shelves 2 tier	1				Parish Hall		
Drawer units (3 drawers)	2				Parish Hall		
Base unit 300mm (Plan appended)	5	4680	4680	01/01/2015	Parish Hall		For all kitchen units
Refrigerator Zanussi TT160C, barcode 5313054492019206, 933012443	1	150	150	01/01/2015	Parish Hall		
Crockery, glasses, cutlery, trays etc		1250	1180	01/08/2011	Parish Hall		separate inventory
Lampshades	8	30	25	01/01/2015	Parish Hall		
Oil Boiler (in attached shed) Grant 110-140 Multipass	1				Parish Hall		
Plastic tables	17	1120			boiler shed		CDCA
Long double ladder	1	100			boiler shed		CDCA
Wooden white topped tables	6	600			boiler shed		CDCA
Assorted fete items, smack the rat, tug of war rope etc	1				boiler shed		CDCA
External lights side & main door motion triggered	2	54	137.86	01/12/2017	Parish Hall		
Clerk's filing cabinet	1	£86	86.09	19/08/2015	Clerk's Home		
Clerk's external hardrive	1	£40	40	16/06/2015	Clerk's Home		
Clerk's external hardrive	1	£55	55	09/05/2015	Chairman's Home		
Clerk's laptop Acer Aspire F 15	1	£493	493.78	16/01/2016	Clerk's Home		
Clerk's printer/ fax machine Brother mono laser DCP-L2520DW	1	£99	99	23/11/2015	Clerk's Home		
Digital Ceiling mounted projector in the Parish Hall	1	£762	£761.55	07/03/2016	Parish Hall		
Screen for the projector located in the Parish Hall	1	£100	£100	07/03/2016	Parish Hall		
Edwin Penney watercolour	1				Parish Hall		
Internal emergency lighting	1				Parish Hall		
Baby changing table	1	£250	216	01/12/2015	Parish Hall		
wooden folding chairs	12				Parish Hall		
Hairdryer	1				Parish Hall		
hook for projector	1				Parish Hall		
Table Tennis Tables	2	£700	350	01/03/2018	Parish Hall		one donated R Davis
Stage	1				Parish Hall		
floor cable covers	2		30.98	May-18	Parish Hall		
HDMI cable (10m)	1		24.99	01/05/2018	Parish Hall		

Asset Register Reviewed May 2019:

Signed:
Signed:

Date:
Date:

Next inspection May 2020

Transparency code:

Signed.....

Date.....

Signed.....

Date.....

To be reviewed July 2019