

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 updated Asset Register was inspected and approved at the Annual Parish Meeting on 17 May 2016.

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)
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 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

COMPTON DOWN PARISH COUNCIL

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 2016, that:

	Agreed:		Yes (States that this smaller 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 practice that could have a significant financial effect on the ability of the smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practice 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 smaller authority 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 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 smaller 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	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 this smaller authority and recorded as minute reference:

Finance S.H.
dated 19/04/2016

Signed by:

Chair:

dated:

Signed by:

Chair:

dated:

(VICE CHAIR)

[Signature]

17.4.16

S.E. Smith

19/04/2016

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

Appendix 2 End of Financial Year 31 March 2014 to 31 March 2015

Bank Reconciliation
Compton Dando Parish Council

Meeting Date: 19/04/2016

Prepared by: Clerk Susan Smith

Date:

12/04/2016

Approved by : Vice-Chair

Date:

19/04/2016

Bank Reconciliation Date:	31/03/2016
Bank Balance at Date:	7,150.79
Unpresented cheques	0.00
Bank Balance less unpresented cheques	7150.79
Cashbook Balance at Date	7150.79

Unpresented Cheques			
Date	Description	Cheque No	Amount
	Unpresented cheques		0.00

Appendix 3 Explanation of Variances

Box No 3	£
Figure in 2015 column	290
Figure in 2016 column	5818
Variance (2016 figure – 2015 figure)	5528

Reasons	£
VAT rebate of 4266.99	4266.99
Compton Dando Parish Hall share of the insurance payment amounting to 677.82	677.82
Transparency Fund Grant of 469	469
Refund from PCWebshop for wrong payment, of 114	114
	Total = 5528

Box No 4	£
Figure in 2015 column	1566
Figure in 2016 column	4635
Variance (2016 figure – 2015 figure)	3069

Reasons	£
A great deal of overtime was required due to putting documents in order and dealing with archive material – neglected over the years.	1490.02
During the last financial year, salary was paid to the Clerk for only 6 of the 12 months. If a Clerk had worked for the whole year, the total paid would have been in the region of £2973 instead of £1566	1407
Unexplained 3069 – (1490+1407) =172	172 (5.6%)

Box No 6	£
Figure in 2015 column	29806
Figure in 2016 column	11049
Variance (2016 figure – 2015 figure)	-18757

Reasons	£
Payments were being made for the Parish Hall refurbishment of only 4322 this financial year compared with 25891 last financial year	-21569
In 2015 to 2016 financial year an S137 Grant payment of £900 was made. An S137 payment of £150 was made in the previous financial year	+750
New office equipment was purchased: 2 external hard drives £48 and £55 1 filing cabinet £86 1 laptop and Microsoft Office software £494 1 printer/fax £120	+ 803
Purchase of digital projector (ceiling mounted) and installation costs £862	+ 862
Training costs of £260 this financial year and only £15 last financial year	+ 245
Mobile phone top-ups were £40 last year and £70 this financial year	+ 30
Audit fees of £280 last year and £400 this year	+120
Unexplained	2

Box No 9	£
Figure in 2015 column	245420
Figure in 2016 column	247055
Variance (2016 figure – 2015 figure)	1635

Reasons	£
Purchase of new office equipment: Filing cabinet (£86) Printer/fax machine (£99) Laptop and Microsoft Office software (£494) 2 external hard drives (£95)	£774
Purchase of digital projector for the Parish Hall (£862)	£862
Unexplained	£1

Appendix 4 Annual Return Section 2 – Accounting Statements

Section 2 – Accounting statements 2015/16 for

Enter name of smaller authority here:

COMPTON DANDO PARISH COUNCIL

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S&P

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	34078	10006	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	7010	7010	Total amount of precept or (for DBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (-) Total other receipts	290	5818	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	1566	4535	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 smaller authority's borrowings (if any).
6. (-) All other payments	29806	11049	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	10006	7151	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	10006	7151	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	245420	217055 247854	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority 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 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

S.E. Smith

Date 19/04/2016

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

19/04/2016

and recorded as minute reference.

FINANCE 5.8

Signed by Chair of the meeting approving these accounting statements (VICE CHAIR)

Philippe G...

Date 19.4.16

Appendix 5 Annual Audit Section 4

Annual internal audit report 2015/16 to

Enter name of smaller authority here:

COMPTON DANDO PARISH COUNCIL

This smaller authority'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 2016.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

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.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller 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.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this smaller 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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

ONE PAYMENT PAID TO EMPLOYEE NOT VIA PAYE SYSTEM. WILL RAISE WITH CDPC TO ENSURE IT IS CORRECTED

Name of person who carried out the internal audit: SUSAN-ANNE PAULLEY

Signature of person who carried out the internal audit: *Susan-Anne Paulley* Date: 02/06/2016

*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).

Explanation of 'No' in Internal Audit Report above.

Conclusion (A to K)	Explanation for “No”
G	An overtime payment of £105.53 was not submitted to the HMRC on 15/09/2015. Following the Annual internal audit report an Earlier Year Update has been submitted on 3 June 2016 by the Clerk. A copy of the EYU has been included with the Annual Return documents.

**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
Johanna Davis
Anthony Butler**

**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	
Clerk's filing cabinet	1	£86	86.09
Clerk's external harddrive	1	£40	40
Clerk's external harddrive	1	£55	55
Clerk's laptop Acer Aspire F 15	1	£593	592.51
Clerk's printer/ fax machine Brother mono laser DCP-L2520DW	1	£99	99
Digital Ceiling mounted projector in the Parish Hall	1	£762	£761.55
Screen for the projector located in the Parish Hall	1	£100	£100