

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 18th April 2017. Suggestions for amendments were made and it will be reviewed at the 20th June meeting.

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 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

COMPTON DANDO 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 2017, that:

	Agreed		'Yes' means 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 practices that could have a significant financial effect on the ability of this 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 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 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.	✓		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 on:

18/04/2017

and recorded as minute reference:

FINANCE 5.5

Signed by Chair at meeting where approval is given:



Clerk:

SE Smith

*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 01 April 2016 to 31 March 2017

Bank Reconciliation			
Compton Dando Parish Council			
Meeting Date: 18/04/2017			
Prepared by: Clerk Susan Smith	Date:	10/04/2017	
Approved by: Chair	Date:	18/04/2017	
Bank Reconciliation Date:	31/03/2017		
Bank Balance at Date:	6,790.61		
Unpresented cheques	0.00		
Bank Balance less unpresented cheques	6790.61		
Cashbook Balance at Date	6790.61		
		Unpresented cheques	
		Unpresented cheques	

Appendix 3 Explanation of Variances



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Schedules for submission to external auditor

Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	COMPTON PARISH PARISH COUNCIL AVN1036				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a * 100) %	Explanation required? Less than £250 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	7011	7011			NO
Box 3 -Total other receipts	5818	3262	-2556	-44%	YES
Box 4 -Staff costs	4635	4539	-96	-2%	NO
Box 5 -Loan interest/ capital repayments	0	0			NO
Box 6 -All other payments	11049	5541	-6093	-45%	YES
Box 9 -Total fixed assets plus long term investments and assets	247055	247055			NO
Box 10 - Total borrowings	0	0			NO,

Please complete all shaded boxes and send this form with your Annual Return to:
Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
or email to Jo.farr@uk.gt.com



Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	COMPTON DUNDO PARISH COUNCIL ANN 035
BOX NO	3
(b) Figure in 2017 column	£ 3262
(a) Figure in 2016 column	5818
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	-2556
Reasons (as many as are applicable)	Amount £
Reason 1 In 2015/2016 claimed back £4266.99 in VNT. In 2016/2017 claimed back £850.87 (4266.99 - 850.87)	-3416.12
Reason 2 The Grant from B. NETS Council was reduced by £60	-60.00
Reason 3 Compton Dundo Parish Hall insurance payments. In 2015/16 paid £677.82 for yr 2013/14 In 2016/17 paid £1671.08 for 2014/15 + 2015/16 and £558.15 for 2016/17	+951.41
(e) TOTAL AMOUNT EXPLAINED (total of reasons above)	
(f) Unexplained amount £ of total variance at (d - e)	continued on another sheet.
Unexplained as % of 2016 figure ((f / a) * 100) (must be below 15%)	
Confirm unexplained amount is less than 15% of 2016 figure YES - satisfactorily explained NO - provide further explanations	



CONTINUATION SHEET
Grant Thornton
Schedules for submission to external auditor

Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	COMPTON DAVDO PARISH COUNCIL FINNO35	
BOX NO	3	£
(b) Figure in 2017 column		8 2 62
(a) Figure in 2016 column		5 8 18
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		- 2 5 5 6

Reasons (as many as are applicable)	Amount £
Reason 4 Refund from webshop of £114 in 2015/2016 for incorrect payment	- 1 1 4
Reason 5 Received a grant from the Transparency Code Fund in 2015/2016 of £469	- 4 6 9
Reason 6 Payment from Compton Davdo Parish Hall of £551.40 in 2016/2017. So VAT can be reclaimed by Parish Council who paid the full amount of invoice	5 5 1. 4 0
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	- 2 5 5 6. 3 1
(f) Unexplained amount £ of total variance at (d - e)	/
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	/
Confirm unexplained amount is less than 15% of 2016 figure YES - satisfactorily explained NO - provide further explanations	YES.

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 or email to Jo.farr@uk.gt.com



Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	COMPTON DAVEN/0 PARISH COUNCIL AWO035	
BOX NO	6	£
(b) Figure in 2017 column		6093
(a) Figure in 2016 column		11049
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-4956

Reasons (as many as are applicable)	Amount £
Reason 1 In 2015/2016 £4322 was paid out for completion of the Parish Hall refurbishment	-4322
Reason 2 In 2015/2016 £1626.37 was paid for a digital projector & a laptop	-1626.37
Reason 3 In 2016/2017 spent £450 on solicitor's fees	+450.00
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	
(f) Unexplained amount £ of total variance at (d - e)	
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	
Confirm unexplained amount is less than 15% of 2016 figure YES - satisfactorily explained NO - provide further explanations	

Continued

Grant Thornton CONTINUATION SHEET
Schedules for submission to external auditor

Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	COMPTON DAVOS PARISH COUNCIL AMOSS	
BOX NO	6	£
(b) Figure in 2017 column		6093
(a) Figure in 2016 column		11049
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-4956

Reasons (as many as are applicable)	Amount £
Reason 4 In 2016/2017 paid £ 111-72 for road signs	111-72
Reason 5 In 2016/2017 paid £578-97 for fuel for the Parish Hall as the Parish Council cannot claim back the VAT	578-97
Reason 6 In 2016/2017 paid £130 more on grass cutting	130-00
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	-4677-31
(f) Unexplained amount £ of total variance at (d - e)	-278-69
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	2.52%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.

Please complete all shaded boxes and send this form with your Annual Return to:
Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
or email to jo.farr@uk.gt.com

Annual Return Section 2 – Accounting Statements

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

COMPTON DANDO PARISH COUNCIL

	Year ending:		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	10006	7151	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	7011	7011	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5818	3262	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	4635	4539	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	11049	6093	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	7151	6791	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	7151	6791	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	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
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 2017 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:

SE Smith

Date

18/04/2017

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

18/04/2017

and recorded as minute reference:

FINANCE MIN 5.6 REFERENCE

Signed by Chair of meeting where approval is given:



Appendix 5 Annual Audit Section 4

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

COMPTON JARVIS 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 2017.

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) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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)

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

Signature of person who carried out the internal audit Susan Paulley Date 10/5/2017

*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
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			
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Itemised Schedule of Assets for Compton Dando Parish Council					
Item	No	Insurance value	Purchase cost	Date of purchase / acquisition	Location
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					Burnett
Defibrillator	1	2500			Compton Dando
Post box	1				Compton Dando
Painting by Heather Maggs in memory of Kathleen Collins	1		25		Parish Hall
Commemorative wall plaques (PC chairman names, CVs and undated ph	3	50	25		Parish Hall
Chairs (20 in church) - from Summit Chairs	100	6500	2760		Parish Hall
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
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
National Lottery Charity Board Certificate (framed)	1	30	10		Parish Hall
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
Stage Curtains (pair) removed on refurbishment	1	450	100		Parish Hall
Carpets and flooring		9915	9915	01/01/2015	Parish Hall
Notice board (outside hall entrance)	1	350	120		Parish Hall
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
Kettle Morphy Richards s/n 80005840	1	20	5		Parish Hall
Kettle Tesco JKRBPY2 s/n 120621	1	20	5		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
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
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, one large, normal	1	17			Parish Hall
Window cleaners	2	10	2		Parish Hall
Urinals Armitage Shanks	2				Parish Hall
Toilets	4				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
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
Refrigerator Zanussi TT160C, barcode 5313054492019206, 933012443	1	150	150	01/01/2015	Parish Hall
Crockery, glasses, cutlery, trays etc	1	1250	1180	01/08/2011	Parish Hall
Lampshades	8	30	25	01/01/2015	Parish Hall
Oil Boiler (in attached shed) Grant 110-140 Multipass	1				Parish Hall
Plastic tables	14	1120			Parish Hall
Long double ladder	1	100			Parish Hall
Wooden white topped tables	6	600			Parish Hall
Assorted fete items, smack the rat, tug of war rope etc	1				Parish Hall
External light	1	35			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