

# High Halden Parish Council

## Notice of conclusion of audit

### Annual Return for the year ended 31 March 2017

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 <b>High Halden Parish Council</b> for the year ended 31 March 2017 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the Annual Return must be published by 30 September. <b>This must include publication on the smaller authority's website.</b>
2. The Annual Return is available for inspection by any local government elector of the area of <b>High Halden Parish Council</b> on application to:  (a) <u>SUSAN WOOD (CLERK)</u> <u>14 SANDY HURST LANE</u> <u>ASH FORD</u>  (b) <u>0900 - 1700 (MON - FRI)</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the Annual Return  (b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £ <u>1</u> (c) for each copy of the Annual Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>SUSAN WOOD (CLERK)</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>12/09/17</u>	(e) Insert the date of placing of the notice

# Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of  
smaller authority here:

HIGH WALDEN 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.	Yes	No	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 this smaller authority on:

08/05/2017

and recorded as minute reference:

M2017-1

Signed by Chair at meeting where approval is given:

John Aubrey

Clerk:

Smalwood

\*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.



## Section 2 – Accounting statements 2016/17 for

Enter name of  
smaller authority here:

HIGH WALDEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	49984	35514	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	33054	33054	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	156160	3835	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	5635	5687	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	1251	2464	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	196798	14099	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	35514	50153	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	35514	50153	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	215178	215179	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	19000	17000	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:

*Smalwood*

Date

20/04/2017

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

08/05/17

and recorded as minute reference:

M20/17-2

Signed by Chair at meeting where approval is given:

*John Ainsley*



# Annual internal audit report 2016/17 to

Enter name of  
smaller authority here:

HIGH WALDEN 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)

No petty cash float held

Name of person who carried out the internal audit

DAVID J. BUCKETT

Signature of person who carried out the internal audit

D. J. Buckett

Date

20/4/2017

\*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).



# Annual internal audit report 2016/17 to

Enter name of  
smaller authority here:

HIGH HILDEN 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.

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	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)

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Name of person who carried out the internal audit

DAVID J. BUCKETT

Signature of person who carried out the internal audit

D. J. Buckett

Date

20/4/2017

\*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).

# High Halden Parish Council

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement <u>02 JUNE 2017</u> (a)</p> <p>2. Each year the smaller authority's Annual Return needs to be reviewed by an external auditor appointed by the Audit Commission. The unaudited Annual Return has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested For the year ended 31 March 2017 these documents will be available on reasonable notice by application to:</p> <p>(b) <u>SUSAN WOOD (CLERK)</u> <u>01233 623902</u> <u>Susan.wood@uwclub.net</u></p> <p>commencing on (c) <u>05 June 2017</u></p> <p>and ending on (d) <u>14 July 2017</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's Annual Return is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP Ref: SBA 2<sup>nd</sup> Floor 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>SUSAN WOOD (RFO)</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

**HIGH HALDEN PARISH COUNCIL  
BANK RECONCILIATION  
FINANCIAL YEAR ENDING 31<sup>ST</sup> MARCH 2017**

Prepared by: Mrs S Wood (Clerk)  
Date: 20<sup>th</sup> April 2017

Balance per bank statements as at 31<sup>st</sup> March 2017

Current Account	£ 20230.13
Deposit Account	<u>£ 30009.55</u>
	£50239.68

Less any unpresented cheques at 31<sup>st</sup> March 2017

Cheque number	£
001240	86.00
Total	86.00

Add any un-banked cash at 31<sup>st</sup> March 2017  
Nil

Net balance at 31<sup>st</sup> March 2017

Current Accounts	£ 20144.13
Deposit Account	<u>£ 30009.55</u>
	£ 50153.68

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

Cash Book

Opening balance	£ 35514.84
Cash in hand	£ 0.00
Add: Receipts in the year	£ 36889.32
Less: Payments in the year	£ 22250.48

**Closing balance per cash book as at 31<sup>st</sup> March 2017 £ 50153.68**

## Explanation of variances – pro forma for local councils

### High Halden Parish Council

The NALC/SLCC 'Practitioners' Guide' (paragraph 2.15 onwards) provides guidance on explaining significant variances. Please provide explanations for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Section 1	2015/16 £	2016/17 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)	
<b>Box 2</b> <i>Precept</i>	33054	33054	0	0	n/a	
<b>Box 3</b> <i>Other receipts</i>	156160	3835	-152325	-97.54	Sports pavilion project completed, therefore no grants sourced	-130336
					No PWLB loan paid	-19975
					No insurance claim made	-1185
					Lower VAT refund received	-183
					Lower Concurrent Functions Grant and Council Tax Support Grant received	-430
					Lower sundry	-316
					Increased fee paid by football clubs for use of sports pavilion	+100
					Total	-152325
<b>Box 4</b> <i>Staff costs</i>	5635	5687	+52	+0.92	n/a	
<b>Box 5</b> <i>Loan interest/capital repayments</i>	1251	2464	+1213	+96.96	Two instalments paid towards PWLB loan for Sports Pavilion, cf one in 2015-16 (first repayment made in Jan 2016)	
<b>Box 6</b> <i>Other payments</i>	196798	14099	-182699	-92.83	Lower clerk's expenses	-316
					Lower administration costs	-1337
					Lower insurance premium – quote from another company accepted for same cover	-328
					Higher audit fee	+360
					Lower expenditure on repairs	-1441
					Higher grounds maintenance costs, including ditch clearance	+1657
					Higher expenditure on football pitches, including vertidrainage to improve drainage	+193
					Sports pavilion running costs and sundry items; no water leak in 2016-17	-3141
					Fewer donations	-840
					No expenditure on tree surgery	-600
					No by-election called	-2308
					Sports pavilion project completed	-174122
					Storage contract closed	-720
					Dog waste bags provided	+96



					Hall hired for fewer hours	-60
					More training courses attended	+57
					Other (minor)	+151
					Total	-182699
<b>Box 9</b> <i>Fixed assets &amp; long term assets</i>	215178	215178	0	0	n/a	
<b>Box 10</b> <i>Borrowings</i>	19000	17000	2000	-10.53	n/a	
<b>Explanation for 'high reserves'</b>	n/a					