

Local council name: WILKIN WITH FRADSWELL PARISH COUNCIL

**Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2018**

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: <u>5 JULY</u> (a)</p>	<p>(a) Insert date of placing of this notice on your website.</p>
<p>2. Each year the Council's/Meeting's (b) Annual Return is audited by an auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2018 these documents will be available on reasonable notice on application to:</p> <p>(c) <u>BRIAN BOUGHNEY CLERK</u> <u>BENTS COTTAGE, THE BENTS, LEIGH,</u> <u>STONE ON TRENT. ST10 0SD</u> <u>clerk@</u> <u>01889 522757</u></p>	<p>(b) Delete as appropriate.</p> <p>(c) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p>
<p>commencing on (d) <u>11TH JUNE</u></p>	<p>(h) And (e) The inspection period must include 2 July 2018 to 13 July 2018 inclusive and be 30 working days in total.</p>
<p>and ending on (e) <u>20TH JULY</u></p>	<p>(f) Delete as appropriate</p>
<p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council/Meeting (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p>	<p>(f) Delete as appropriate</p>
<p>4. The audit is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your audit is being carried out by:</p> <p>Mazars LLP, Aykley Heads, Durham, DH1 5TS</p>	<p>(g) Insert name and position of person placing the notice</p>
<p>5. This announcement is made by (g) <u>BRIAN BOUGHNEY CLERK</u></p>	<p>(g) Insert name and position of person placing the notice</p>

MILWICH with FRADSWELL PARISH COUNCIL

Councillor Mrs A Elkin
The Bungalow
Coton Hill
MILWICH
Stafford
ST18 0EH

Telephone 01889 502276
email angela.elkin@live.co.uk

B A Boughey
Bents Cottage
The Bents
LEIGH
Stoke on Trent
ST10 4QD

01889 502757
clerk@milwichfradswell.staffsfc.gov.uk

TRANSPARENCY REQUIREMENT REGULATIONS 2016

The Transparency Code for Smaller Authorities
(Parish Councils with a turnover of less than £25,000)

Financial Year Ending 31 March 2018

Publication of the following information.

External Auditor - Certificate of Exemption (Neither Income or Expenditure > £25,000)
End of Year Accounts
Annual Governance Statement
Internal Independent Report
Variances between Financial Years ending 31 March 2017 and 31 March 2018
Bank Reconciliation
Earmarked Reserves
Items of Expenditure above £100.00

List of Councillors as at 31st March 2018

M Baggaley
K Barnett
Dr M Calhaem
F Cameron
A Elkin Chairman
R Hocknell
S Nicholls
G Walker
H Walters Vice Chairman

Public Land and Building Assets

- 1 Brick Kiln Pits, Milwich.
- 2 Bus Shelter at Milwich Village Hall
- 3 Strip of land giving allowing access to Fradswell Footpaths 2.3 & 4 from Church Lane.

Certificate of Exemption

To be completed only by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2018, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

MILWICH WITH FRADSWELL PARISH COUNCIL

certifies that during the financial year 2017/18, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2017/18:

£5,404

Annual gross expenditure for the authority 2017/18:

£4,366

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), the external auditor has not:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and submitted to the external auditor.

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Account and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer

Date

16/05/18

Signed by Chairman

Date

16/05/18

Email

clerk@milwichfradswell.staffs.le.gov.uk

Telephone number

01889 502757

*Published web address (not applicable to Parish Meetings)

www.milwich.com

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

MILWICH WITH FRADSWELL 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 2018, 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.	YES		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.	YES		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.	YES		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.	YES		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.	YES		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.	YES		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.	YES		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 authority and, where appropriate, have included them in the accounting statements.	YES		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	N/A 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 authority and recorded as minute reference:

18/028. 4.1

dated

16/05/18

Signed by the Chairman and Clerk where approval is given:

Chairman

Angela F

Signed by:

Clerk

[Signature]

Section 2 – Accounting Statements 2017/18 for

MILWICH WITH FRADSWELL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	11,617	15,178	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 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	3,510	3,471	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,694	1,933	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	1,650	1,650	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	∅	∅	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,993	2,716	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	15,178	16,216	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	15,178	16,216	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	3,674	3,674	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	∅	∅	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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date

16/05/18

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

16/05/18

and recorded as minute reference:

18/028.4.2

Signed by Chairman of the meeting where approval of the Accounting Statements is given

Angele E

Annual Internal Audit Report 2017/18

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 2018.

The internal audit for 2017/18 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.	YES		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ NO PETTY CASH
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.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
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.	YES		

K. (For local councils only)	Yes	No	Not applicable
	Trust funds (including charitable) – The council met its responsibilities as a trustee.	YES	

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

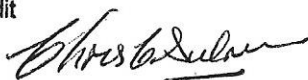
Date(s) internal audit undertaken

12th May 2018

Name of person who carried out the internal audit

CHRISTOPHER COLIN BULMAN OBE BSc CEng MICE FCIBT

Signature of person who carried out the internal audit



Date

12th May 2018.

*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).

MILWICH with FRADSWELL PARISH COUNCIL

Financial Year Ending 31 March 2018

SECTION 2 - THE STATEMENT OF ACCOUNTS

Variances in Financial Years Ending 31 March 2017 and 31 March 2018

Box on Section 2	2017	2018	Variance Increase + Decrease -	% Variance	Explanation Required Yes = > £200 >15%
2 Precept	3,510	3,471	-39	(1%)	No
3 Other Receipts	3,694	1,933	-1,761	(47.6%)	Yes
4 Staff Costs	1,650	1,650	0	0	No
5 Interest / Repayments	0	0	0	0	No
6 Other Payments	1,993	2,716	723	36.2%	Yes
9 Fixed Assets	3,674	3,674	0	0	No

SECTION 2 - THE STATEMENT OF ACCOUNTS

EXPLANATION FOR VARIANCES

Box No. 3 Other Receipts

Figure in 2017 Column	3,694	
Figure in 2018 Column	1,933	
Variance	-1,761	
VAT Return decrease		(15)
Increase in Fishing Lease Rent		25
No Party in the Park donation to Play Area		(100)
Reduced donation from Music Festival to Play Area	(520)	
No donation from Milwich WI to Play Area Fund	(600)	
No donation from MAC to Play Area Fund	(550)	
		<u>(1,760)</u>

Box No.6 Other Payments

Figure in 2017 Column	1,993	
Figure in 2018 Column	2,716	
Variance	723	
Insurance Premium increase		37
Training, Books and Publications increase		11
Clerk's Expenses increase		13
Accountants Payroll / Pension Services inc.		75
s137 payments increase		10
No Website Fee (Bi-annual payment)		(71)
Chairman's Allowance payment		42
Refund to Milwich WI of donation to Play Area	600	
Increase in VAT payments		3
		<u>720</u>

BANK RECONCILIATION

Prepared by **B A Boughey Clerk/RFO**

31 March 2018

CASH BOOK	£
Balance brought forward	15,178.48
Plus: Receipts	5,404.34
Less: Payments	(4,366.55)
	<hr/>
	16,216.27

BANK	£
Nat. West. Sort Code 01-08-47	
Reserve Account 55022073	8,627.25
Current Account 01856766	7,967.02
Less un-presented cheques	(378.00)
	<hr/>
	16,216.27

DETAILS OF EARMARKED. There are no Restricted Reserves

	£
Milwich Election Contingency	1,915.46
Fradswell Election Contingency	1,500.00
Milwich Brick Kiln Pits Maintenance	2,831.63
Milwich Road Signs	279.16
Milwich Village Asset Maintenance	160.00
Milwich Play Area	6,161.30
Fradswell Village Maintenance	1,260.25
	<hr/>
	14,107.80

ITEMS OF EXPENDITURE ABOVE £100.00

Staffordshire Parish Councils' Association Annual Subscription	199.00	April 2017
Insurance	525.60	May 2017
Milwich WI Refund of Play Area donation	600.00	Oct 2017
Fradswell Village Hall 6 Parish Council meetings in 2017	180.00	Dec 2017
Milwich Village Hall 6 Parish Council meetings in 2017	180.00	Jan 2018
Donation to Milwich Village Hall	106.00	Mar 2018
Donation to Stone First Responders	162.00	Mar 2018
Clerk's Annual Salary	1,650.00	Quarterly