

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.staffslc.gov.uk

30 May 2017

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 2017

Publication of the following information.

End of Year Accounts
Annual Governance Statement
Notice of Commencement of Period for the Exercise of Public Rights
Declaration of Status of Published Account
Internal Independent Audit Report
Bank Reconciliation Statement
Explanation of Significant Variances between the Current and Previous Year
Earmarked Reserves
Items of Expenditures above £100.00
List of Councillors
Location of Public Land and Building Assets

Items of Expenditure above £100.00

20 April 2016	Staffordshire Parish Councils' Association. Annual Subscription	197.00
18 May 2016	Aon UK Limited. Insurance	487.48
15 March 2017	Milwich Village Hall Donation	119.34
Paid Annually	Milwich Village Hall. Parish Council Meetings (8)	240.00
Paid Quarterly	Clerk's Salary	1,650.00

List of Parish Councillors

Michael Baggaley	
Keith Barnett	
Dr Malcolm Calhaem	
Fergus Cameron	
Angela Elkin	Chairman
Richard Hocknell	
Selwyn Nicholls	
Gavin Walker	
Hayley Walters	Vice Chairman

Location of Public Land and Building Assets

Brick Kiln Pits, Milwich Heath. Approximately one acre of land including fishing pool which is leased to Izaak Walton (Stafford) Angling Association.
No deeds. Not known when acquired.

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

MILWICH WITH FRAJSWELL 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.	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 smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES		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.	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 smaller 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	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:

17/05/2017

and recorded as minute reference:

17/027.6.1

Signed by Chair at meeting where approval is given:

Angele E...

Clerk:

[Signature]

*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:

MILWICH WITH FRADSWELL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	<i>10,096</i>	<i>11,617</i>	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	<i>3,433</i>	<i>3,510</i>	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	<i>2,295</i>	<i>3,694</i>	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	<i>1,650</i>	<i>1,650</i>	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	<i>∅</i>	<i>∅</i>	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	<i>2,557</i>	<i>1,993</i>	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	<i>11,617</i>	<i>15,178</i>	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	<i>11,617</i>	<i>15,178</i>	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	<i>3,772</i>	<i>3,674</i>	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	<i>∅</i>	<i>∅</i>	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.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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:

[Signature]

Date *17/05/2017*

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

Angela E... *17/05/2017*

and recorded as minute reference:

17/027.6.2

Signed by Chair at meeting where approval is given:

Angela E...

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

MIRWICH WVA FRADSWELL 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.	YES		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This smaller 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.	YES		
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.	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)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.	YES		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 C.C. BULMAN OBE., BSc., C. Eng., M.I.C.E., F.C.I.H.T.

Signature of person who carried out the internal audit Date 13/05/2017

*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).

MILWICH WITH FRADSWELL PARISH COUNCIL
**NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE
 EXERCISE OF PUBLIC RIGHTS
 ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**The Accounts and Audit Regulations 2015 (SI 2015 No.234)
 The Local Audit and Accountability Act 2014**

NOTICE	NOTES
<p>1. Date of announcement <u>26 MAY 2017</u> (a)</p> <p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> • Inspection: Any persons interested may inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2017 these documents will be available during the period specified in paragraph 4 on reasonable notice on application to the person in paragraph 3 below. • Questions and objections to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> • question the auditor about the accounting records: and • object to the accounts or any item in them. Written notice of an objection must be given to the external auditor and a copy sent to the Authority. Objections must concern a matter of which the external auditor could make a public interest report or apply for a declaration that an item of account is unlawful. <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p> <p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: <u>BRIAN BOUGHNEY</u></p> <p>Position: <u>CLERK & RESPONSIBLE FINANCIAL OFFICER</u></p> <p>Address: <u>BENTS COTTAGE, THE BENTS, LEIGH, S-O-T. ST10 4RD</u></p> <p>Tel no: <u>01889 502757</u></p> <p>Email: <u>clerk@milwichfradswell.staffs.le.gov.uk</u></p> <p>4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 <u>working</u> days: (Accounts and Audit Regulations 2015, Regulation 15(1))</p> <p>commencing on (c) <u>05 JUNE 2017</u> 2017</p> <p>and ending on (d) <u>14 JULY 2017</u> 2017</p> <p>5. Your appointed auditor is:</p> <p>Grant Thornton UK LLP (for the attention of Mark Heap) Royal Liver Building, Liverpool L3 1PS Tel: 0151 224 7200</p> <p><i>For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – A Guide to Your Rights are available from the National Audit Office website.</i></p>	<p>(a) Insert date of publishing of this Notice</p> <p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p> <p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> o approved Annual Governance Statement o approved Accounting Statements o Declaration of status of accounts <p>(b) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents</p> <p>Publics rights are set out in the Accounts and Audit Regulations 2015</p> <p>(c) The commencement date is treated as being the day following the publication of this notice and other documents as noted at (a) above. (Regulation 15(3))</p> <p>(d) The period for exercise of public rights between (c) and (d) must be a single period of 30 working days (Regulation 14(1)) and must include the first 10 working days of July. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>

MILWICH WITH FRADSWELL PARISH COUNCIL

DECLARATION OF STATUS OF PUBLISHED ACCOUNTS


FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The statement of accounts for MILWICH WITH FRADSWELL PARISH COUNCIL *
published today is unaudited and may be subject to change.

* insert name of Smaller Authority

2. Signed by:

Signature: 

Date: 26 MAY

2017

RESPONSIBLE FINANCIAL OFFICER

Schedules for submission to external auditor

Bank reconciliation template

Schedule B

The model can be applied for reconciliations carried out at any time of the year. Please complete all green cells.

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2017	
Authority name and reference	MILWICH WITH FRADSWELL PARISH COUNCIL STF129		
Prepared by: Name	B.A. BOUGHEY	Date:	10 APRIL 2017
Role (Clerk/RFO etc)	CLERK / RFO		
Approved by: Name	A. ELKIN	Date:	17 MAY 2017
Role (RFO/Chair etc)	CHAIR		
Balance per bank statements as at 31 March 2017		£	TOTAL £
List balances on all bank accounts plus petty cash floats at 31 March 2017:			
N.W.B. 01-08-47 56022073 BUS. RESERVE ACCOUNT	8,625.04		15,400.48
N.W.B. 01-08-47 01856766 CURRENT ACCOUNT	6,775.44		
NO PETTY CASH FLOAT SYSTEM IN USE			
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
15.03.2017 000798	60.00		(220.00)
15.03.2017 000799	50.00		
15.03.2017 000802	50.00		
15.03.2017 000803	62.00		
Add any unbanked cash at 31 March 2017: (List date & amount received)			
NONE	∅		
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			15,178.48

The net balances reconcile to the Cash Book for the year, as follows:	
CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	11,617.48
Add: Receipts in the year:	7,204.70
Less: Payments in the year:	(3,643.70)
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	15,178.48
Must equal total net bank balances above and Section 2, Box 8	

Please complete all shaded boxes and send this form with your Annual Return to:
 Angela Ellison, Grant Thornton UK LLP, Royal Liver Building, LIVERPOOL L3 1PS
 or email to angela.j.ellison@uk.gt.com



Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	MILWICH WITH FRADSWELL PARISH COUNCIL STF129				
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	3,433	3,510	77	2.2%	No
Box 3 -Total other receipts	2,295	3,694	1,399	61%	YES
Box 4 -Staff costs	1,650	1,650	∅	∅	No
Box 5 -Loan interest/ capital repayments	∅	∅	∅	∅	No
Box 6 -All other payments	2,557	1,993	(564)	22%	YES
Box 9 -Total fixed assets plus long-term investments and assets	3,772	3,674	(98)	2.5%	No
Box 10 - Total borrowings	∅	∅	∅	∅	No



Suggested layout for explanations of individual variances

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

Authority name and reference	<i>MILWICH WITH FRADSWELL PARISH COUNCIL STF129</i>	
BOX NO <i>3</i>	<i>TOTAL OTHER RECEIPTS</i>	£
(b) Figure in 2017 column		<i>3,694</i>
(a) Figure in 2016 column		<i>2,295</i>
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		<i>1,399</i>

Reasons (as many as are applicable)	Amount £
Reason 1 <i>DONATION FROM MILWICH. W.I. FOR MILWICH PLAY AREA</i>	<i>600</i>
Reason 2 <i>DONATION FROM MILWICH ACTION COMMITTEE FOR MILWICH PLAY AREA</i>	<i>550</i>
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	<i>1,150</i>
(f) Unexplained amount £ of total variance at (d - e)	<i>249</i>
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	<i>10%</i>
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	<i>YES</i>



Suggested layout for explanations of individual variances

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

Authority name and reference	<i>MILWICH WITH FRADSWELL PARISH COUNCIL STF129</i>	
BOX NO <i>6</i>	<i>ALL OTHER PAYMENTS</i>	£
(b) Figure in 2017 column		<i>1,993</i>
(a) Figure in 2016 column		<i>2,557</i>
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		<i>(564)</i>

Reasons (as many as are applicable)	Amount £
Reason 1 <i>NO PARISH COUNCIL ELECTION COSTS</i>	<i>157</i>
Reason 2 <i>NO MILWICH WAR MEMORIAL COSTS</i>	<i>290</i>
Reason 3 <i>NO SIGNS FOR BRICK KILN PITS</i>	<i>160</i>
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	<i>(607)</i>
(f) Unexplained amount £ of total variance at (d - e)	<i>(43)</i>
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	<i>1.7%</i>
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	<i>YES</i>

Schedules for submission to external auditor

Schedule E

Analysis of earmarked reserves

Authority name and reference	MILWICH WITH FRADSWELL PARISH COUNCIL STF129
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
MILWICH PLAY AREA	SHORT TERM	6,075
BARK KILN PITS MAINTENANCE	SHORT TERM	2,307
	(a) TOTAL	8,382

Note: * short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Please provide an explanation for any high level of general reserves if over 3 times (or less than 0.1) of the precept/rates and levies.

	£
(b) Precept/rates and levies (Accounting Statements Box 2)	3,510
(c) Balance carried forward (Accounting Statements Box 7)	15,178
(d) Amount of balances less total earmarked reserves (c - a)	6,736
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	1.93
Reason if over 3 times or less than 0.1	