

## **BESTHORPE PARISH MEETING**

# NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

## ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

## **Local Audit and Accountability Act 2014 Sections 25, 26 and 27 The Accounts and Audit Regulations 2015 (SI 2015/234)**

| NOTICE  |              |   | NOTES |
|---|--------------|---|-------|
| 1. Date of announcement   | 22 JUNE 2018 | (a)   |       |
| 2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2018, these documents will be available on reasonable notice by application to: |              | (a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below   |       |
| (b)<br>Karen Grundy<br>Besthorpe Manor<br>Low Road<br>Besthorpe<br>Newark<br>NG23 7HJ<br>07976433998  |              | (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 |       |
| commencing on (c) Monday 25 June 2018<br>and ending on (d) Friday 3 August 2018   |              | (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             |       |
| 3. Local government electors and their representatives also have:   |              | (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.                                       |       |
| <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>   |              |   |       |
| The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.   |              |   |       |
| 4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:  |              |   |       |
| PKF Littlejohn LLP (Ref: SBA Team)<br>1 Westferry Circus<br>Canary Wharf<br>London E14 4HD<br>( <a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a> )  |              | (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority                               |       |
| 5. This announcement is made by (e) Karen Grundy - Treasurer  |              |   |       |

## 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.

### Besthorpe Parish Meeting

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: £9,089

Annual gross expenditure for the authority 2017/18: £8,724

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), Accounts 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 21/6/18

Signed by Chairman

Date 21/6/18

Email

*sallyandsam@btconnect.com*

Telephone number  
01636 892823

\*Published web address (not applicable to Parish Meetings)

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

# Annual Internal Audit Report 2017/18

## BESTHORPE PARISH MEETING AUTHORITY

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.   | ✓  |     |               |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.  | ✓  |     |               |
| C. This 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 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. | ✓  |     |               |

\* BFM HAS NOT PAID ANY SALARIES OR ALLOWANCES

| 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 authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

11/06/18

Name of person who carried out the internal audit

FIONA JONES INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

11/06/2018

\*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).

## Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

### Besthorpe Parish Meeting

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.  | ✓      |    | 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 authority to conduct its business or manage 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 authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.  | ✓      |    | 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.  | ✓      |    | 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 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 | N/A<br>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:

Item 2. 21/4/18  
dated 21/4/18

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman



Clerk



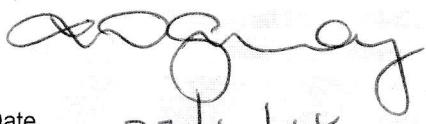
## Section 2 – Accounting Statements 2017/18 for

### Besthorpe Parish Meeting

|   | Year ending           |                       | Notes and guidance  |
|---|-----------------------|-----------------------|---|
|   | 31 March<br>2017<br>£ | 31 March<br>2018<br>£ |   |
| 1. Balances brought forward   | 8,593                 | 14,060                | <i>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.</i>                                      |
| 2. (+) Precept or Rates and Levies  | 5,884                 | 6,000                 | <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.</i>   |
| 3. (+) Total other receipts   | 6,144                 | 3,089                 | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>  |
| 4. (-) Staff costs  | 0                     | 0                     | <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.</i>          |
| 5. (-) Loan interest/capital repayments   | 819                   | 819                   | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>   |
| 6. (-) All other payments   | 5,742                 | 7,905                 | <i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>  |
| 7. (=) Balances carried forward   | 14,060                | 14,425                | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>  |
| 8. Total value of cash and short term investments                                   | 14,060                | 14,425                | <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.</i>  |
| 9. Total fixed assets plus long term investments and assets                         | 85,761                | 85,761                | <i>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.</i>   |
| 10. Total borrowings  | 11,324                | 11,031                | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>   |
| 11. (For Local Councils Only) Disclosure note re Trust funds (including charitable) | Yes<br>N/A            | No<br>N/A             | <i>The Council acts as sole trustee for and is responsible for managing Trust funds or assets.</i><br><i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i> |

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

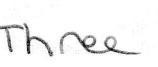
  
21/6/18

Date

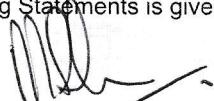
I confirm that these Accounting Statements were approved by this authority on this date:

21/6/18

and recorded as minute reference:

  
Item Three

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



Besthorpe Parish Meeting

Variances and explanations identified in the Accounts for the Parish between the financial years of 2016/2017 and 2017/2018

|   |                                     | 2017  | 2018  | Variance<br>Increase<br>or<br>decrease | Variance<br>divided by<br>2017<br>figure<br>times 100 | Explanation<br>required?<br>Less than<br>£250 and<br>15% NO<br>More than<br>15%? - YES |
|---|-------------------------------------|-------|-------|--|---|--|
|   |                                     | £     | £     | £                                      | %   |  |
| 1 | Precept                             | 5884  | 6000  | 116                                    | 1.9   | NO   |
| 2 | Total other receipts                | 6144  | 3089  | -3055                                  | 49.7  | YES  |
| 3 | Staff costs                         | 0     | 0     | 0                                      | 0   | NO   |
| 4 | Loan interest/capital<br>repayments | 819   | 819   | 0                                      | 0   | NO   |
| 5 | All other payments                  | 5742  | 7905  | 2163                                   | 37.7  | YES  |
| 6 | Total fixed assets                  | 85761 | 85761 | 0                                      | 0   | NO   |
| 7 | Total borrowings                    | 11324 | 11031 | -293                                   | 2.6   | NO   |

Box 2 - There was a substantial reduction in the events run by the Trinity Hall Management Committee with a reduction of £2907.71 in the income generated.

Box 5 – There was an increase in repairs and maintenance costs of £3167.41 to village assets (the clock, the boiler and the play equipment) along with an increase in maintenance costs for the playing field due to the reintroduction of contractors to cut the grass and maintain the hedges.

## Besthorpe Parish Meeting

### Financial Accounts

**31-Mar-17**

| £                       | <b>Income</b>          | £                      |
|-------------------------|------------------------|------------------------|
| 4017.71                 | Trinity Hall income    | 1,047.00               |
| 625.00                  | Land rent              | 625.00                 |
| 5884.00                 | Precept                | 6,000.00               |
| 18.00                   | Allotment rental       | 18.00                  |
| 673.19                  | FIT                    | 506.70                 |
| 0.00                    | Drainage               | 34.87                  |
| 0.00                    | Anglian Water          | 0.00                   |
| 7.96                    | Eon                    | 0.00                   |
| 285.00                  | TH - paid into BPM a/c | 285.00                 |
| 400.00                  | Donation               | 0.00                   |
| 117.60                  | Maintenance refund     | 0.00                   |
| 0                       | Play equipment fund    | 572.17                 |
| <b><u>12,028.46</u></b> |                        | <b><u>9,088.74</u></b> |

### Expenses

|                        |                                |                        |
|------------------------|--------------------------------|------------------------|
| 3095.55                | Trinity Hall expenses          | 1,983.03               |
| 793.91                 | Insurance                      | 813.09                 |
| 120.00                 | Audit                          | 120.00                 |
| 105.75                 | Anglian water                  | 47.11                  |
| 37.10                  | Internal Drainage Board        | 37.80                  |
| 258.00                 | Electricity                    | 143.51                 |
| 0.00                   | Oil                            | 0.00                   |
| 407.67                 | Repairs & Maintenance          | 1,922.54               |
| 111.33                 | Playing field                  | 1,763.87               |
| 310.00                 | Stationery                     | 108.97                 |
| 818.52                 | NSDC loan                      | 818.52                 |
| 218.40                 | Dog waste bins                 | 429.58                 |
| 285.00                 | For TH & paid out from BPM a/c | 150.00                 |
| 0.00                   | Grants to local charities      | 200.00                 |
| 0.00                   | Village events                 | 185.87                 |
| <b><u>6,561.23</u></b> |                                | <b><u>8,723.89</u></b> |

Surplus/Loss

**5,467.23**

**364.85**

**31-Mar-18**

## Besthorpe Parish meeting

### Bank reconciliation 31 March 2018

Besthorpe Parish Meeting

| <b>Bank account</b> |                   | <b>Petty cash</b>        |               |
|---------------------|-------------------|--------------------------|---------------|
| Opening balance     | £10,543.07        | Opening balance          | £24.01        |
| Lodgements          | £8,041.74         | Lodgements               | £0.00         |
| Payments            | £6,740.86         | Payments                 | £0.00         |
| Balance as per bank | <u>£11,843.95</u> | Balance as per cash held | <u>£24.01</u> |

### Bank account Trinity Hall

|                     | <b>Petty cash</b>        |
|---------------------|--------------------------|
| Opening balance     | £3,453.99                |
| Lodgements          | £1,047.00                |
| Payments            | £1,983.03                |
| Balance as per bank | <u>£2,517.96</u>         |
|                     | Balance as per cash held |
|                     | <u>£39.35</u>            |

### Total Cash

|                           |                   |
|---------------------------|-------------------|
| Bank account              | £11,843.95        |
| Bank Account Trinity Hall | £2,517.96         |
| Petty cash BPM            | £24.01            |
| Petty cash TH             | £39.35            |
|                           | <u>£14,425.27</u> |

**Besthorpe Parish meeting**

**Bank reconciliation 31 March 2018**

Besthorpe Parish Meeting

| <b>Bank account</b> |                   | <b>Petty cash</b>        |               |
|---------------------|-------------------|--------------------------|---------------|
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**Bank account Trinity Hall**

|                     |                  | <b>Petty cash</b>        |               |
|---------------------|------------------|--------------------------|---------------|
| Opening balance     | £3,453.99        | Opening balance          | £39.35        |
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**Total Cash**

|                           |               |
|---------------------------|---------------|
| Bank account              | £11,843.95    |
| Bank Account Trinity Hall | £2,517.96     |
| Petty cash BPM            | £24.01        |
| Petty cash TH             | <u>£39.35</u> |

£14,425.27

## Besthorpe Parish Meeting

### Financial Accounts Year Ending 31 March 2018

#### Balance Sheet As At 31 March 2018

|                           | 2018              | 2017             |
|---------------------------|-------------------|------------------|
|                           |                   | £                |
| Fixed Assets              | 85,761.15         | 85,761.15        |
| Additions                 |                   |                  |
| <u>Current Assets</u>     |                   |                  |
| Bank Account              | 11,843.95         | 10,543.07        |
| Petty cash                | 24.01             | 24.01            |
| Trinity Hall              | 2517.96           | 3,453.99         |
| Petty cash                | 39.35             | 39.35            |
| Net Assets                | <u>100,186.42</u> | <u>99,821.57</u> |
| <u>Capital</u>            |                   |                  |
| Retained earnings         | 99,821.57         | 94,354.34        |
| Current year surplus/loss | 364.85            | 5,467.23         |
|                           | <u>100,186.42</u> | <u>99,821.57</u> |

I confirm I have compiled these financial statements from the records of the Parish Meeting as maintained by me throughout the year.

Karen Grundy  
Treasurer

Checked with the information supplied and found to be correct.

Signed *Karen Grundy*  
Name *K GRUNDY*  
Internal Auditor *FIONA JONES*