

Section 2 – Accounting Statements 2018/19 for

Stoke Poges Parish Council

|                                                                                     | Year ending                         |                          | Notes and guidance                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------|-------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                     | 31 March 2018<br>£                  | 31 March 2019<br>£       |                                                                                                                                                                                                                     |
| 1. Balances brought forward                                                         | 191289                              | 246443                   | 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                                                  | 186536                              | 195863                   | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.                                                                                             |
| 3. (+) Total other receipts                                                         | 64608                               | 40509                    | 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                                                                  | 25555                               | 25679                    | 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                                             | 74437                               | 5762                     | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).                                                                                                  |
| 6. (-) All other payments                                                           | 95998                               | 195650                   | 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                                                     | 246443                              | 255724                   | 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                                   | 259632                              | 253053                   | 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                         | 1000521                             | 1112034                  | 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                                                                | 19197                               | 14979                    | 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, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.<br><br>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 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.  
Signed by Responsible Financial Officer before being presented to the authority for approval

Date

13/5/19

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

13/5/19

as recorded in minute reference:

024/PC/19

Signed by Chairman of the meeting where the Accounting Statements were approved



## Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

*Stoke Poges 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 2019, that:

|                                                                                                                                                                                                                                                                                                 | Agreed <sup>9</sup> |     | '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.                                                                                                                                                  | ✓                   |     | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>                                                                                               |                                                                                                                                  |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.                                                                                                                                  | ✓                   |     | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>                                                                     |                                                                                                                                  |
| 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. | ✓                   |     | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>                                                                                     |                                                                                                                                  |
| 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.                                                                                                                               | ✓                   |     | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>                                                               |                                                                                                                                  |
| 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.                                                                            | ✓                   |     | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i>                                                                                          |                                                                                                                                  |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.                                                                                                                                                          | ✓                   |     | <i>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.</i> |                                                                                                                                  |
| 7. We took appropriate action on all matters raised in reports from internal and external audit.                                                                                                                                                                                                | ✓                   |     | <i>responded to matters brought to its attention, by internal and external audit.</i>                                                                                                          |                                                                                                                                  |
| 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.                                  | ✓                   |     | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>                                           |                                                                                                                                  |
| 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<br>✓            | No  | N/A                                                                                                                                                                                            | <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

*13/5/19*

and recorded as minute reference:

*024/PC/19*

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

Chairman

Clerk

**Other information required by the Transparency Codes (not part of Annual Governance Statement)**

Authority web address

*www.stokepogesparishcouncil.gov.uk*



## Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Stoke Poges Parish Council – BU0176**

### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2018/19

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The AGAR was not accurately completed before submission for review:

- The smaller authority has not addressed the 'except for' matter raised by the external auditor when qualifying the prior year annual return. Section 2, Boxes 3 and 6 in the prior year comparative column are both overstated by £1,689 due to transactions relating to the Stoke Poges Recreation Ground Charity being included in the figures in error.
- The responses given in Section 1, Box 9 and Section 2, Box 11 in respect of trust funds are incorrect. A number of the parish councillors are trustees to the Stoke Pages Recreation Ground charity. The Council as a body corporate is not the sole managing trustee. The answers to Section 1, Box 9 and Section 2, Box 11 should be "N/A" and "No" respectively.

The smaller authority has disclosed that it made proper provision during the year 2018/19 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion.

The smaller authority has disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

### 3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

20/08/2019

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))