

Annual Governance and Accountability Return 2018/19 Part 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must** following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both); and
 - b) The **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a website **before 1 July 2019**.

Publication Requirements

Smaller authorities **must** publish various documents on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2018/19**, page 4
- **Section 1 – Annual Governance Statement 2018/19**, page 5
- **Section 2 – Accounting Statements 2018/19**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, and not complete the** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2018/19 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

The cost to the smaller authority for the review will be **£200 +VAT**.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2018/19, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2019. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The authority **must** comply with Proper Practices in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on **page 6**, should a question be raised by a member of the public. There is guidance provided in the *Practitioners' Guide** that may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available should a question be raised by a local elector and/or an interested party?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	N/A	

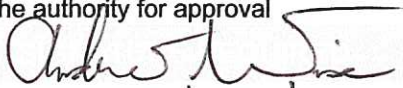
**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Section 2 – Accounting Statements 2018/19 for

WEST HAGBOURNE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	23,193	25,222	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	6,690	6,840	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,067	1,093	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	2,665	2,660	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	3,063	3,458	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	25,222	27,037	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	25,222	27,037	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	6,192	6,592	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	0	0	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. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

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

08/05/2019

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

08/05/2019

as recorded in minute reference:

19/333

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:

WEST HAGBOURNE 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			'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	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>

*For any statement to which the response is 'no', an explanation should be published

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

8th May 2019

and recorded as minute reference:

19/333

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

Chairman



Clerk



Certificate of Exemption – AGAR 2018/19 Part 2

To be completed 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 2019, 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 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

WEST HARBOURNE PARISH COUNCIL

certifies that during the financial year 2018/19, 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 2018/19:

£7933.00

Annual gross expenditure for the authority 2018/19:

£6118.00

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 2015
- In relation to the preceding financial year (2017/18), 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 a copy submitted to the external auditor **either** by email **or** by post (not both).

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 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer



Date

08/05/2019

Signed by Chairman



Date

08/05/2019

Email

westharbornepa@gmail.com

Telephone number

07501033123

*Published web address

WWW.WESTHARBOURNE.ORG

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2018/19

WEST HAGBOURNE PARISH COUNCIL

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 2019.

The internal audit for 2018/19 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.	N/A	Applicable	
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.	✓		See IA Report
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. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓

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

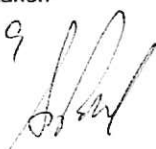
Date(s) internal audit undertaken

5th May 2019

Name of person who carried out the internal audit

SJ Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date 5th May 2019

*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).

West Hagbourne Parish Council

Annual Accounts for the Year ending 31 March 2019
Significant variances from previous year

This resulted in the following significant variances.

Receipts increased by £175.34 in 2018/19 compared to the previous financial year

- VAT refund decreased by £130.07
- Reserve A/C Interest increased by £20.21
- Precept increased by £150:00
- Newsletter Advert Fees increased by £90:00
- Refund from fundraising committee increased by £45.20

Total = £175.34

Payments increased by £389.47 compared to the previous financial year

PAYMENTS

	2017/18	2018/19	
Clerk's Salary & Allowances	2665.05	2709.85	Increased by 44.80
Subscriptions	168.07	170.06	Increased by 1.99
Grass Cutting & Plants	1404	1350	Decreased by 54
Insurance	948.05	840.89	Decreased by 107.16
Section 137 (Donations)	55	75	Increased by 20
Newsletter Printing	108	108	0
Website Hosting	0	0	0
Room Hire	72	84.40	Increased by 12.40
Audit	135	135	0
Training	0	0	0
Defibrillator Running Costs	73	15.60	Decreased by 57.40
Noticeboard/Bench and Tree Seat Repairs	0	628.84	Increased by 628.84
Skip Hire	0	0	0
Elections Costs	0	0	0
Queens 90 th Birthday Celebrations	0	0	0
External Auditor Fees	0	0	0
Donation to "Save Hagbourne Fields"	100	0	Decreased by 100
Total Payments	5728.17	6117.64	+389.47

**WEST HAGBOURNE PARISH COUNCIL
ASSETS AS AT 31ST MARCH 2019**

	VALUE £
STRUCTURES:	
War memorial bus shelter (Village Square 1954: £150)	150
STREET FURNITURE:	
Road traffic mirror (Adjacent to the bus shelter 1994: £450)	450
Plant Trough (By village pond 2008: £135)	135
Telephone kiosk (Village Square 2010: £1)	1
Defibrillator (incl. Steel Cabinet 2015: £1775)	1775
Benches:	
Around tree in The Square (1997: £1000)	1000
Adjacent to the Bus Shelter (1957: £250)	250
Rear of Manor Farm (2006: £800)	800
Notice boards:	
Map board adjacent to the bus shelter (2005: £956)	956
Notice board on bus shelter	1000
Notice board in York Road	75
TOTAL VALUE OF ASSETS	6592

Payments

Council may spend up to **£7.86** per head of the electorate for the benefit of parishioners on activities or projects not specifically authorised by other powers.

Number of electors in West Hagbourne Parish in March 2019 = 204

Total available to spend = £ 1603.44

Actual Payments 2018 - 2019 = £198.60

Agency Work

The Council undertook no agency work on behalf of other councils.

PAYE

The Council employs one part time member of staff and all outstanding PAYE payments have been made.



West Hagbourne PC 2018-2019

Financial Statement		Bank
Opening Balance 1/4/18		25222.82
Receipts		7932.62
Payments		6117.64
Closing Balance		27037.8
 Bank Reconciliation		
Reserve Account as of 31.03.2019		15318.88
Current Account as of 31.03.2019		11718.92
Total		27037.8
Less unrepresented cheques		0
Total		27037.8

Payments 2018-2019

Chq No	Date	Payee	Net	Vat	Total	Minute	Signed	Presented	Comment
101122	02.05.2018	Andrew Wise	326.73	0	326.73	18/234	MB/MT	08.05.18	Parish Clerk Salary
101123	02.05.2018	Andrew Wise	37.7	0	37.7	18/234	MB/MT	08.05.18	Parish Clerk Expenses
101124	07.05.2018	HMRC	81.6	0	81.6	18/234	MB/MT	14.05.18	PAYE
101125	02.05.2018	OALC	112.55	22.51	135.06	18/234	MB/MT	21.05.18	Annual Membership Subscriptions
101126	02.05.2018	CFO	35	0	35	18/234	MB/MT	17.05.18	Annual Membership Subscriptions
101127	02.05.2018	RJ Symes	135	0	135	18/234	MB/MT	30.08.18	Internal Auditor Fee
101128	02.05.2018	Square Wave Technology	108	0	108	18/234	MB/MT	09.05.18	Village Newsletter Printing
101129	23.05.2018	BHIB Ltd	840.89	0	840.89	18/234	MB/MT	31.05.18	Insurance Renewal Premium
101130	02.07.2018	Andrew Wise	326.73	0	326.73	18/251	MT/VB	05.07.18	Parish Clerk Salary
101131	02.07.2018	Andrew Wise	61.7	0	61.7	18/251	MT/VB	05.07.18	Parish Clerk Expenses
101132	02.07.2018	Andrew Wise	49.99	10	59.99	18/251	MT/VB	05.07.18	Microsoft Office 365 Renewal
101133	07.07.2018	HMRC	81.6	0	81.6	18/251	MT/VB	12.07.18	PAYE
101134	02.07.2018	Hagbourne Village Hall	12	0	12	18/251	MT/VB	23.07.18	Meeting Room Hire
101135	02.07.2018	BGG Garden and Tree Care	450	90	540	18/251	MT/VB	11.07.18	Grass Cutting
101136	02.07.2018	Mr Tony Hill	628.84	0	628.84	18/251	MT/VB	12.07.18	Village Bench, Tree Seat and Notice Board repairs
101137	07.09.2018	Andrew Wise	326.73	0	326.73	18/267	HL/VB	11.09.18	Parish Clerk Salary
101138	07.09.2018	Andrew Wise	5.2	0	5.2	18/267	HL/VB	11.09.18	Parish Clerk Expenses
101139	07.09.2018	HMRC	81.6	0	81.6	18/267	HL/VB	21.09.18	PAYE
101140	04.09.2018	BGG Garden and Tree Care	225	45	270	18/267	HL/VB	13.09.18	Grass Cutting
101141	04.09.2018	Hagbourne Village Hall	36.4	0	36.4	18/267	HL/VB	25.09.18	Meeting Room Hire
101142	07.11.2018	Andrew Wise	326.53	0	326.53	18/283	HL/VB	13.11.18	Parish Clerk Salary
101143	07.11.2018	Andrew Wise	8.45	0	8.45	18/283	HL/VB	13.11.18	Parish Clerk Expenses
101144	07.11.2018	HMRC	81.8	0	81.8	18/283	HL/VB	15.11.18	PAYE
101145	07.11.2018	BGG Garden and Tree Care	225	45	270	18/283	HL/VB	15.11.18	Grass Cutting
101146	07.11.2018	Royal British Legion	50	0	50	18/283	HL/VB	14.11.18	Poppy Appeal Donation
101147	02.01.2019	Andrew Wise	333.47	0	333.47	19/299	HL/VB	07.01.19	Parish Clerk Salary
101148	02.01.2019	Andrew Wise	58.45	0	58.45	19/299	HL/VB	07.01.19	Parish Clerk Expenses
101149	07.01.2019	HMRC	83.2	0	83.2	19/299	HL/VB	14.01.19	PAYE
101150	02.01.2019	Hagbourne Village Hall	12	0	12	19/299	HL/VB	17.01.19	Meeting Room Hire
101151	02.01.2019	BGG Garden and Tree Care	225	45	270	19/299	HL/VB	09.01.19	Grass Cutting
101152	02.01.2019	The Community Heartbeat Trust	13	2.60	15.6	19/299	HL/VB	10.01.19	Defib Spare Parts
101153	02.01.2019	Citizens Advice Bureau	25	0	25	19/299	HL/VB	25.01.19	Donation
101154	06.03.2019	Andrew Wise	333.47	0	333.47	19/315	HL/VB	08.03.19	Parish Clerk Salary
101155	06.03.2019	Andrew Wise	11.7	0	11.7	19/315	HL/VB	08.03.19	Parish Clerk Expenses
101156	07.03.2019	HMRC	83.2	0	83.2	19/315	HL/VB	20.03.19	PAYE
101157	06.03.2019	Hagbourne Village Hall	24	0	24	19/315	HL/VB	20.03.19	Meeting Room Hire
TOTALS			5857.53	260.11	6117.64				

Receipts 2018-2019

Ref	Date	Received From	Amount	Comment
1	05.04.2018	SODC	3,420.00	1st Half Precept Payment
2	05.04.2018	Little Acrons Nursery	30.00	Newsletter Advert
3	04.06.2018	Barclays Bank	7.62	Reserve A/C Interest
4	18.06.2018	OCC	546.80	Grass Cutting Grant
5	03.09.2018	Barclays Bank	7.63	Reserve A/C Interest
6	06.09.2018	SODC	3,420.00	2nd Half Precept Payment
7	03.12.2018	Barclays Bank	7.63	Reserve A/C Interest
8	11.01.2019	Scotlands Ash Garage	30.00	Newsletter Advert
9	11.01.2019	Sue Totterdell	30.00	Newsletter Advert
10	16.01.2019	HMRC	260.11	VAT Refund
11	28.01.2019	Mary Ann Le May	30.00	Newsletter Advert
12	01.02.2019	Save Hagbourne Fields	45.20	Refund from fundraising funds
13	07.02.2019	Little Acrons Nursery	30.00	Newsletter Advert
14	19.02.2019	Bare Essentials	30.00	Newsletter Advert
15	20.02.2019	Little Acrons Nursery	30.00	Newsletter Advert
16	04.03.2019	Barclays Bank	7.63	Reserve A/C Interest
		Total	7,932.62	

	2018-2019	To date	Notes
General Administration			
Hire of hall	£100.00	£84.40	
Insurance	£950.00	£840.89	
Clerk's Salary	£2,450.00	£2,466.66	
Clerk's expenses	£220.00	£243.19	
Local elections	£500.00		
OALC Membership	£135.00	£135.06	
CFO Membership	£35.00	£35.00	
Internal Auditor	£135.00	£135.00	
Training	£100.00		
	£4,625.00	£3,940.20	
Maintenance			
Grasscutting	£1,200.00	£1,350.00	
Village Flowers	£100.00		
Skip Hire	£250.00		
Noticeboard, Bench and Tree Seat Repairs	£0.00	£628.84	
	£1,550.00	£1,978.84	
S137 payments and other regular grants			
C.A.B	£25.00	£25.00	
British Legion	£30.00	£50.00	
Village Website	£100.00		
Newsletter Printing	£110.00	£108.00	
Defibrillator Running Costs	£150.00	£15.60	
	£415.00	£198.60	
Contingency	£250.00	£0.00	
Total	£6,840.00	£6,117.64	

WEST HAGBOURNE PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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 10.05.2019</p> <p>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 2019, these documents will be available on reasonable notice by application to:</p> <p style="padding-left: 40px;">Andrew Wise, Parish Clerk, westhagbournepc@gmail.com</p> <p style="padding-left: 40px;">commencing on (c) <u>Monday 3 June 2019</u></p> <p style="padding-left: 40px;">and ending on (d) <u>Friday 12 July 2019</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • 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. <p style="padding-left: 40px;">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 AGAR 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 style="padding-left: 40px;">Moore Stephens, (Ref SW/cc) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</p> <p>5. This announcement is made by Andrew Wise, West Hagbourne Parish Clerk</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>