

Compton Dando Parish Council

Transparency Code Statement

1. Expenditure over £100: All payments for any amount, are listed in the minutes of Compton Dando Parish Council meetings which are held monthly and published monthly on the Parish Council website <http://www.comptondando-parishcouncil.org.uk/>
2. Year End Accounts are explained by the following copies of
 - a) the Annual Return section 2 (Appendix 4)
 - b) the bank reconciliation (Appendix 2)
 - c) explanation of significant variances. (Appendix 3)
3. Annual Governance Statement: See the following Section 1 of the Annual Return. (Appendix 1)

The Asset Register was inspected at the Annual Parish Council meeting on 15th May 2018 and approved and signed.

4. Internal Audit Report: See the following of the Annual Return. (Appendix 5). See above comments on risk assessment.
5. Councillors: See following list of names and outside representative roles of Parish Councillors. (Appendix 6)
6. Land and Building Assets: See (Appendix 7). See 3. Above.
7. Minutes, Agendas etc. of formal meetings: These are published monthly on the Parish Council website.

Appendices

Appendix 1

The Annual Return Section 1 – Governance Statement

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Compton Dando 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 2020, that:

	Agreed		Yes means that the 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	created 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	made proper arrangements and accepted responsibility for safeguarding the CMAA's 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 the authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	considered and managed 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 during or after the year end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 discharge our accountability responsibilities for the Assets/Assets, including financial reporting and, if required, independent examination of audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes means all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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 must be published with the Annual Governance Statement.

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

16/06/2020

and recorded as minutes reference:

Finance 6.5

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:

comptondandopc.org.uk

Appendix 2

End of Financial Year 01 April 2019 to 31 March 2020

Bank Reconciliation as per Bank Statement on 31st March 2020

Balance per bank statement at 31 March 2020	6759.02
Less unpresented cheques (listed individually)	
Cheque number	Amount
1458	9.60
1532	8.00
1537	472.80
1538	202.13
	692.53
Balance as per bank statement less unpresented cheques	6066.49
Balance as per cash book at 31 March 2020	6066.49

Appendix 3 Explanation of Variances

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

Clearly state total receipts and total receipts only.

Insert figures from Section 2 of the AGAR in all **blue highlighted boxes**.

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual preceptable 3.75% value (Box 2).

	2016/2019 £	2016/2020 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures Input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	8,720	8,720				Explanation of % variance from PY opening balance not required - balance brought forward agrees	
2 Precept or Rates and Levies	10,000	12,204	2,204	22.34%	YES		Chair's salary, energy price rises, subscription increases and the cost of a new website which was prodded by the budget. There is also the need to maintain half of the budget in the bank account
3 Total Other Receipts	8,013	3,004	-3,789	58.61%	YES		repairs. This totalled 3481, which leaves a variance of 4.6%
4 Staff Costs	4,866	5,217	361	7.43%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	14,080	15,666	-3,361	23.90%	YES		2019-2020 there was a payment of 3585 for a new boiler. This brings the variance down to 1.6%
7 Balances Carried Forward	8,720	8,088			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	0	0			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	347,095	347,095	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

APPENDIX 4

Annual Return Section 2 – Accounting Statements

Section 2 – Accounting Statements 2019/20 for

Compton Dando Parish Council

	Year ending:		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	8,829	6,726	Total balances and reserves at the beginning of the year as recorded in the financial reports. Values must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	10,000	12,234	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (-) Total other receipts	6,813	3,024	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	4,856	5,217	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
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	14,060	10,699	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	6,726	6,067	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	6,726	6,067	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	247,055	247,055	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 providing PAFB.
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 2020 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

SE Smith

Date 16/06/2020

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

16/06/2020

as recorded in minute reference:

Finance 6.6

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

[Signature]

Appendix 5 Annual Audit Section 4

Annual Internal Audit Report 2019/20

COMPTON DANDO 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 2020.

The internal audit for 2019/20 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	Assessed? Please choose one of the following		
	Yes	No	Not covered*
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage those.	<input checked="" type="checkbox"/>		
D. The receipt or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on current prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
H. Asset and investment registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>		
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 debits and credits were properly recorded.	<input checked="" type="checkbox"/>		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If this authority had a limited assurance review of its 2019/20 AGAR, tick 'not covered').	<input checked="" type="checkbox"/>		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>		
M. (For local councils only) Trust funds (including charities) – The council met its responsibilities as a trustee.	<input checked="" type="checkbox"/>		

AS FAR AS POSSIBLE TO CHECK

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
28/05/2020

Name of person who carried out the internal audit
SUSAN-ANNIE JAMES BAILEY (FCCA)

Signature of person who carried out the internal audit
Susan-Annie James Bailey

Date
28/05/2020

* If the response is 'no' please state the implications and action taken to address any weaknesses 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 actual internal audit report must explain why not (add separate sheets if needed).

**Appendix 6
Names of Councillors**

**Dawn Drury (Chairman)
Philippa Paget (Vice Chairman)
Andrew Dawes
Christopher Willows (Representative for Parish Council
Airport Association (PCAA)
Hannah Maggs
Anthony Butler
Barend ter Haar**

**At least one Councillor represents Compton Dando Parish
Council at the following outside organisation meetings:
B&NES ALCA
Parish Liaison
Keynsham Area Forum
CPRE**

Appendix 7 Land and Building Assets

LAND AND BUILDING ASSETS

Itemised Schedule of Assets for Compton Dando Parish Council						
Item	No	Insurance value	Purchase cost	Date of purchase / acquisition	Location	Date of disposal
Parish Hall	1	220000	n/a	07/12/1955	Compton Dando	
War Memorial	1	10000	n/a		Compton Dando	
Village Pound	1	2500	n/a		Compton Dando	
Wooden Bench	1		50		Compton Dando	
Oil Storage Tank	1		300		Compton Dando	
Stone Flower Trough	1		1000		Compton Dando	
Fountain Stone (Commemorating Coronation of George V in 1911)	1		200		Compton Dando	
Phone Box	1				Compton Dando	
Phone Box	1				Burnett	
Defibrillator- listed as covered by PC Insurance	2	2500			Compton Dando	
Post box	1				Compton Dando	
Painting by Heather Maggs in memory of Kathleen Collins + picture light	1		25		Parish Hall	
Edwin Penny Print of Pheasant (donated)	1	150		01/02/2016	Parish Hall	
Clock and plaque in memory of Mr & Mrs Fred Humphries	1	50	20		Parish Hall	
Commemorative wall plaques (PC chairman names, CVs and undated photo)	3	50	25		Parish Hall	
Chairs (20 in church) - from Summit Chairs	100	6500	2760		Parish Hall & Church	
Large collapsible tables (GoPak)	12	1300	350		Parish Hall	
Small collapsible tables (goPak)	6	520	475	01/04/2007	Parish Hall	
Card tables	3	150	30		Parish Hall	Jan-15
Vacuum cleaner (Henry)	1	150	82	01/04/2005	Parish Hall	
Water fire extinguisher	2	45	15		Parish Hall	
CO2 fire extinguisher	1	30	10		Parish Hall	
Fire blanket	1	35	10		Parish Hall	
Guinness World Record certificate (framed)	1	30	10		Parish Hall	Jan-15
National Lottery Charity Board Certificate (framed)	1	30	10		Parish Hall	Jan-15
Millennium 2000 photo of villagers	1	75	30		Parish Hall	
Certificate relating to hall extension	£1	30	10		Parish Hall	

Wooden wall mounted clock dated 1980	1	100	30		Parish Hall	
Pairs of curtains	11	3500	100		Parish Hall	
Stage Curtains (pair) removed on refurbishment	1	450	100		Parish Hall	Jan-15
Carpets and flooring		9915	9915	01/01/2015	Parish Hall	
Notice board (outside hall entrance)	1	350	120		Parish Hall	
Notice board inside hall	1				Parish Hall	
Microwave Kenwood s/n 0673014156 800-850watt	1	150	58	01/02/2007	Parish Hall	
First aid box	1		15		Parish Hall	
Kettle Morphy Richards s/n 80005840	1	20	5		Parish Hall	
Kettle Tesco JKRBPY2 s/n 120621	1	20	5		Parish Hall	
Kettle Sainsburys SN 15397	1	20	16	01/02/2018	Parish Hall	
Health & Safety File	1			01/02/2018	Parish Hall	
Urn Lincat 3 litre sn/WEE/FG0049TZ	1	300	378	01/07/2009	Parish Hall	
Griddle - Ralston Magnum s/n COD 30453/MOD k-78	1	200	50		Parish Hall	
Water heater Heatrae Sadia multipoint 15-3 156 s/n CNY142600043AN	1				Parish Hall	
Cooker Stoves Newhome double oven EC600 DO DLM	1	500	415	01/05/2004	Parish Hall	
CD Player Sanyo Bass Xpander	1	60	20		Parish Hall	
Handryers Airblast Windsor model 4601	3		450	01/08/2015	Parish Hall	
2 buckets, 3 mops, 2 washing up bowls	1				Parish Hall	
Brooms x 2 normal size	1	17			Parish Hall	
Window cleaners	2	10	2		Parish Hall	
Urinals Armitage Shanks	2				Parish Hall	
Toilets	4				Parish Hall	
Waste bin in ladies toilet	1		1		Parish Hall	
Hand basins	3				Parish Hall	
Mirrors	2				Parish Hall	
Flood Defence Doors	2	2388	2388	01/01/2015	Parish Hall	
Step ladder (inside hall)	1		123	01/05/2006	Parish Hall	
Dustpan and brush	2	6			Parish Hall	
Assorted cleaning materials (included vacuum bags)	1	35	35		Parish Hall	
Tea towels 10, hand towels 3, dishcloths 7	1	15			Parish Hall	
Rubbish bin	1	15		01/01/2015	Parish Hall	
Double sink	1				Parish Hall	

Basin	1				Parish Hall	
Wall shelves 3 tier	6				Parish Hall	
Wall shelves 2 tier	1				Parish Hall	
Drawer units (3 drawers)	2				Parish Hall	
Base unit 300mm (Plan appended)	5	4680	4680	01/01/2015	Parish Hall	
Refrigerator Zanussi TT160C, barcode 5313054492019206, 933012443	1	150	150	01/01/2015	Parish Hall	
Crockery, glasses, cutlery, trays etc		1250	1180	01/08/2011	Parish Hall	
Lampshades	8	30	25	01/01/2015	Parish Hall	
Oil Boiler (in attached shed) Grant 110-140 Multipass	1				Parish Hall	
Plastic tables	17	1120			boiler shed	
Long double ladder	1	100			boiler shed	
Wooden white topped tables	6	600			boiler shed	
Assorted fete items, smack the rat, tug of war rope etc	1				boiler shed	
External lights side & main door motion triggered	2	54	137.86	01/12/2017	Parish Hall	
Clerk's filing cabinet	1	£86	86.09	19/08/2015	Clerk's Home	
Clerk's external harddrive	1	£40	40	16/06/2015	Clerk's Home	
Clerk's external hardrive	1	£55	55	09/05/2015	Chairman's Home	
Clerk's laptop Acer Aspire F 15	1	£493	493.78	16/01/2016	Clerk's Home	
Clerk's printer/ fax machine Brother mono laser DCP-L2520DW	1	£99	99	23/11/2015	Clerk's Home	
Digital Ceiling mounted projector in the Parish Hall	1	£762	£761.55	07/03/2016	Parish Hall	
Screen for the projector located in the Parish Hall	1	£100	£100	07/03/2016	Parish Hall	
Edwin Penney watercolour	1				Parish Hall	
Internal emergency lighting	1				Parish Hall	
Baby changing table	1	£250	216	01/12/2015	Parish Hall	
wooden folding chairs	12				Parish Hall	
Hairdryer	1				Parish Hall	
hook for projector	1				Parish Hall	
Table Tennis Tables	2	£700	350	01/03/2018	Parish Hall	
Stage	1				Parish Hall	
floor cable covers	2		30.98	May-18	Parish Hall	
HDMI cable (10m)	1		24.99	01/05/2018	Parish Hall	
Truespeed router for broadband and wifi	1	£100	£0.00	04/07/2019	Parish Hall	Provided grati
extension lead for router	1	£8	£7.99	04/07/2019	Parish Hall	

Asset Register Reviewed May 2020:

Signed: Date.....

Signed..... Date.....

Next inspection May 2021

Reviewed July 2020

Signed..... Date.....

Signed..... Date.....