

KINGTON LANGLEY **PARISH COUNCIL**

STATEMENT OF EXPENDITURE, AUDIT & GOVERNANCE for the Financial Year 2018-19

This document is published and approved by the Parish Council. Queries or clarifications may be forwarded to the Parish Clerk/Responsible Finance Officer. Contact Details are provided at Page 7.

KINGTON LANGLEY **PARISH COUNCIL**

Introduction

The Local Audit (Smaller Authorities) Regulations 2015 set out a new audit framework for local public authorities which are currently covered by the Audit Commission regime. Under the new audit framework smaller authorities, including parish councils may be exempt from routine external audit. In place of routine audit, smaller authorities will be subject to new transparency requirements laid out the Transparency Code for smaller authorities published by the Department for Communities and Local Government, December 2014. The document is published to meet the requirements of the Transparency Code.

Contents

The contents of this document are as follows:

Page 1-Notice of Conclusion of Audit.

Page 2-Annual Governance and Accountability Return (AGAR) Section 1

Page 3-AGAR Section 2

Page 4-AGAR Section 3

Page 5-Analysis of Variances

Page 6-Bank reconciliation

Page 7/8-List of Councillors and Responsibilities

Page 9-Register of Assets

Kington Langley Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2019

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for Kington Langley Parish Council for the year ended 31 March 2019 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.</p>
<p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Kington Langley Parish Council on application to:</p> <p>(a) <u>MRS S. WEBB, KLPC CLERK/RFO</u> <u>20 HADDONS CLOSE,</u> <u>MALMESBURY, WILTS</u> <u>SN16 0JG. TEL: 01666 824620</u></p> <p>(b) <u>10.00 hrs to 15hrs MONDAY TO FRIDAY</u> <u>(SUBJECT TO PRIOR APPOINTMENT)</u></p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any person on payment of <u>£5</u> (c) for each copy of the Annual Governance & Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u>S.D. WEBB</u> <u>CLERK/RFO</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>12/09/19</u></p>	<p>(e) Insert the date of placing of the notice</p>

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

KINGTON LANGLEY 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.	✓			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	has met 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 should be published with the Annual Governance Statement.

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

10/06/2019

and recorded as minute reference:

035.19Fa

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

Chairman

Maurice Dixon

Clerk

S. Balleb

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

KINGTONLANGLEY.ORG/PARISH-COUNCIL

Section 2 – Accounting Statements 2018/19 for

KINGSTON LANGLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	16957	*16615	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. 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	19418	19806	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2562	3178	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	7752	7650	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	1990	1990	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments 12580	12636	15614	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 16615*	*16559	14345	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	16615	14345	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	90356	99811	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	9010	7337	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.
		✓	

*SEE RECONCILIATION. LOST CHEQUE 1643 - VALUE 55.93 @ FY16/17

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

[Signature]

10/06/2019

Date

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

10/06/2019

as recorded in minute reference:

035.19FB

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

[Signature]

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

KINGTON LANGLEY PARISH COUNCIL – WI0133

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 balance brought forward from the previous year of £16,615 (Section 2, Box 1) does not agree to the prior year balance carried forward (Section 2, Box 7). The prior year Boxes 6 and 7 should read £12,580 and £16,615 respectively due to the incorrect treatment of a lost cheque from the 2016/17 financial year.

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

In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.

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

08/09/2019

* 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)

EXPLANATION OF VARIANCES

Local Council Name: KINGTON LANGLEY PARISH COUNCIL

Financial Year Ending: 31 March 2019

Section 1	2017/18	2018/19	Variance	Variance %	Detailed explanation of variance
Box 2 Precept	£ 19,418	£ 19,806	£388	2%	Wilts CC increase
Box 3 Other income	£ 2,562	£ 3,178	£616	24%	Donations for Projects
Box 4 Staff costs	£ 7,752	£ 7,650	-£102	-1%	
Box 5 Loan interest / capital	£ 1,990	£ 1,990	£0	0%	
Box 6 Other payments	£ 12,636	£ 15,614	£2,978	24%	Defibrillator accessory purchase, Tree Surgery, Kerbing Contribution.
Box 9 Fixed Assets and Long Term Assets	£ 90,356	£ 99,811	£9,455	10%	Insurance revaluation.
Box 10 Total borrowings	£ 9,010	£ 7,337	-£1,673	-19%	

Reconciliation between Box 7 and Box 8 in Section 1 (year ended 31 March 2019):

None

*Deferam.
Int Auditor.
21.5.19*

BANK RECONCILIATION

Page 1 of 2

Local Council Name: KINGTON LANGLEY PARISH COUNCIL
Financial Year Ending: 31 March 2019
Prepared by: Mrs. S Webb (*Parish Clerk / Responsible Financial Officer*)
Date: 10 June 2019

Balance per Bank Statements as at 31 March 2019:

Nett Balance at 31 March 2018		£16,614.33
incl lost cheque No 1643-£55.93 in FY16/17		
Current Account	£ 3,910.08	
Deposit Account	£ 9,381.86	
Defibrillator Account	£ 1,052.60	

Net balances as at 31 March 2019**£14,344.54**

The net balances reconcile to the Receipts and Payments account for the year, as follows:

Receipts and Payments Account:

Opening Balances 1 April 2018:		
Current Account	£ 4,462.59	
Deposit Account	£ 11,050.80	
Defibrillator Account	£ 1,300.94	
Less unpresented cheque at 31 March 2017		
Cheque No 1746	£ 200.00	
	<u>£ 16,614.33</u>	
Total Balances 1 April 2018	<u>£ 16,614.33</u>	
Add:		
Receipts in the year	<u>£ 22,983.50</u>	
Less:		
Payments in the year incl unpresented cheque at 31 March 19	<u>£ 25,253.29</u>	
<i>Closing balance per Receipts and Payments Book as at 31 March 2019:</i>		<u>£ 14,344.54</u>

KINGTON LANGLEY PARISH COUNCIL – CONTACT INFORMATION

Councillor Dr. Maurice DIXSON (Chairman)

Pound House, Middle Common
SN15 5NW
Home: 01249-758171
m.dixson@poundhouse.org.uk
Responsibilities: The Press.Financial Internal
Control. Planning.Area Board.

Mrs Sue WEBB (Parish Clerk)

20 Haddons Close, Malmesbury SN16 0JG
Home: 01666 824620
Mobile: 07733 267703
clerkkingtonlangley@gmail.com
Responsibilities: Community's Council Contact /
Responsible Financial Officer

Councillor Mrs. Betty BIRD

Shipways Bungalow, Upper Common
SN15 5PG
Home: 01249-750551
Mobile: 07746-715163
bettydbird@btinternet.com
Responsibilities: United Charities (Alms Houses) :

Councillor Mrs Susan A PATTEMORE

Acorns
Old Draycot Lane
Kington Langley
SN15 5PA
Tel: H 01249 750442
M – 07760234049
Email: sueandchrisspattemore@gmail.com
Grass cutting contractor management
Contact for Parish Steward/Highways

Councillor Alan LAWER

Mole End
Parkers Lane
Kington Langley
SN15 5PL
Tel: 01249 750855
Mobile: 07802608599
Email: aelawer@btinternet.com
Responsibilities: Planning, N.P. Rep

Councillor Geoff TAYLER

The Moors
Kington Langley
SN14 6HT
Tel: 01249 750288
Mobile: 07973 503230
Email: geofftaylor@hotmail.com
Responsibilities: ROW

Councillor Mrs Lindi REYNOLDS

The Bungalow, Plough Lane
SN15 5PS
Home: 01249-750380
Mobile: 07940-355161
l.reynolds795@btinternet.com
Responsibilities: School liaison, Bulb planting,
Defib management, Police Liaison.

Councillor Martin Casey

Major's Retreat
The Stables, Ashes Lane
Kington Langley, SN15 5NP
Home: 01249 750178
Mobile: 07740949779
mcasey62@hotmail.com
Responsibilities: Planning, N.P. Rep.

Councillor Max Sealy

Whitelands Cottage
Kington Langley
SN15 5PD
Home/office 01249 750151
Mobile 07768867339
maxsealy@fcgagric.com
Responsibilities: Environment to include village
pond.

Councillor Graham TRICKEY

3 Fairleigh Rise, Lower Common
SN15 5QF
Home: 01249-750359 / 750121
Mobile: 07768-780650
graham@trickey.net
Responsibilities: Parish Website

Community Emergency Volunteer:
email: p.hart165@btinternet.com

Peter Hart H 01249 750428 M 07831 828022

County Councillor: Howard Greenman Wiltshire
Council Details: Democratic & Members' Services
Wiltshire Council
Trowbridge, Wiltshire
BA 14 8JN
Tel: 01225 713018
committee@wiltshire.gov.uk

**County Councillor: Howard Greenman, The
Bungalow, Hollow Hill, West Kington,
Chippenham, SN14 7JJ**

Home: 01249 783380
Mobile: 07970 047686
Email: vhgreenman@hotmail.co.uk

Village Mag : klmag.kb@btinternet.com

Village Hall Booking Clerk: Julia Cook, Furrows, Plough Lane, Kington Langley, SN15 5PW. Email bookings@klvh.org Mobile 07864 981217 – Also Parish Council representative of the CIO

Union Chapel Tony Shepherd tel: 01249 750014 email: tonyshepherd35@gmail.com

Village Hall website - Contact Valerie Young webadmin@klvh.org

Press issues Tony Shepherd tel: 01249 750014 email: tonyshepherd35@gmail.com

RBL Wreath - Lisa Thomson, Lyptate, Days lane, SN15 5PA 01249 758324
goldenbell.thomson@btinternet.com

POLICE

PC Les Fletcher- Beat Manager- leslie.fletcher@wiltshire.pnn.police.uk

PCSO – Charlotte Windle – charlotte.windle@wiltshire.pnn.police.uk Monkton Park
Police Station, Chippenham, SN15 1ER
www.wiltshire.police.uk

Emergencies 999, non-emergencies 101

Kington Langley Web site – KingtonLangley.org/parish-council

KINGTON LANGLEY PARISH COUNCIL
2018/19 ASSET REGISTER

Item	2015/16	2016/17		2017/18	2017/18	2018/19
Parish:				present value	replacement value	replacement value
Millennium Footpath	£40,000.00	£40,000.00		£40,000.00	£40,000.00	£40,000.00
The Commons						
The Pond						
Grass Crete	£10,000.00	£10,000.00		£10,000.00	£10,000.00	£10,000.00
Malmesbury Rd Bus Shelter	£9,254.68	£9,254.68		£9,254.68	£10,000.00	£10,000.00
Swindon Road Bus Shelter	£6,477.93	£6,477.93		£6,477.93	£7,000.00	£7,000.00
Days Lane Bus Shelter	£4,494.70	£4,494.70		£4,494.70	£4,500.00	£4,500.00
Defibrilators + 3		£6,000.00		£6,000.00	£6,000.00	£6,000.00
Earth Anchors Litter Bin	£422.83	£422.83		£300.00	£400.00	£400.00
Five Litter Bins:	£676.52	£676.52		£676.52	£2,000.00	£2,000.00
Outside Hit or Miss Pub						
By Swindon Road Bus Shelter						
By Middle Common Seat						
By Upper Common						
By Malmesbury Road Bus Shelter						
9 Public Seats:	£4,830.00	£4,830.00		£4,830.00	£5,000.00	£5,000.00
Green opposit Plough P H						
Outside Hit or Miss Pub						
Outside Church						
Middle Common						
Upper Common						
Plough Hill						
Plough Lane						
Newlands Green						
Malmesbury Road junction						
Bench Ashes lane	£685.98	£685.98		£685.98	£685.98	£685.98
Bollards +36	£3,090.00	£3,090.00		£3,090.00	£4,000.00	£4,000.00
Galvanised metal gates +2	£136.86	£136.86		£136.86	£200.00	£200.00
Five Notice Boards						
Upper Common	£1,064.60	£1,064.60		£1,000.00	£2,000.00	£2,000.00
Outside Hit or Miss Pub	£1,064.60	£1,064.60		£1,064.60	£2,000.00	£2,000.00
Outside Village Hall				£2,000.00	£2,000.00	£2,000.00
Bottom of Plough Lane				£0.00	£2,000.00	£2,000.00
Outside The Plough Pub				£0.00	£1,500.00	£1,500.00
Office Equipment:						
Photocopier Brother DCP8070D	£320.00	£320.00		£320.00	£400.00	£400.00
Wooden Gavel in Oak Box						
Filing Cabinet - 4 drawer				£25.00	£125.00	£125.00
Note: Values in bold are replaceme	£82,518.70	£88,518.70		£90,356.27	£99,810.98	£99,810.98