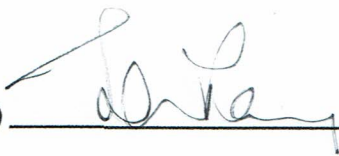


Smaller authority name: THROWLEIGH PARISH COUNCIL

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

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

NOTICE	NOTES
<p>1. Date of announcement <u>17<sup>th</sup> June 2019</u> (a)</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>(b) <u>JULIE MACEY, LOWER SHILSTONE,</u> <u>THROWLEIGH, DEVON EX20 2HX</u> <u>07980 908 732</u></p> <p>commencing on (c) <u>Monday 17 June 2019</u></p> <p>and ending on (d) <u>Friday 26 July 2019</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>The opportunity to question the appointed auditor about the accounting records; and</li> <li>The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</p> <p>5. This announcement is made by (e) <u></u></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>

# Annual Internal Audit Report 2018/19

## THROWLEIGH 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.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
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 ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	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

01/05/19

Name of person who carried out the internal audit

HELEN M CHAPMAN I AUDITOR

Signature of person who carried out the internal audit

Helen Chapman

Date

01/05/19

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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
			✓

\*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:

13 / 5 / 2019

and recorded as minute reference:

9516

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

Chairman

*[Signature]*

Clerk

*[Signature]*

## Section 2 – Accounting Statements 2018/19 for

### THROWLEIGH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	3,511	4,392	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	3,643	3,828	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,664	3,232	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	2,238	2,294	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	—	—	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2,188	4,759	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	4,392	4,399	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	4,392	4,399	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	—	—	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	—	—	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

13/5/2019

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

13/5/2019

as recorded in minute reference:

10516

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

Alfred

Throwleigh Parish Council

Income & Expenditure Account 1<sup>st</sup> April 2018 – 31<sup>st</sup> March 2019

<u>BUDGET</u>			<u>ACTUAL</u>
	<b><u>INCOME</u></b>		
3,643.00	Precept		3,828.00
80.00	Council Tax Support Grant		73.00
0.00	Bank Interest		1.16
0.00	National Lottery Grant (defibrillator)		2,030.00
0.00	DCC Grant (defibrillator)		500.00
0.00	WDBC TAP refund (lengthsmen)		496.00
0.00	HMRC VAT repayment (laptop/printer)		132.80
<b>3,723.00</b>	<b>TOTAL INCOME</b>		<b>7,060.96</b>
	<b><u>BANK BALANCES 1.4.18</u></b>		
	Current Account	3,458.76	
	Reserve	651.51	
	Contingency	281.49	<b>4,391.76</b>
			<b>11,452.72</b>
	<b><u>EXPENDITURE</u></b>		
2,306.00	Clerks Fees		2,294.02
200.00	General Expenses		202.35
142.00	Subscriptions		150.68
185.00	Insurance		160.65
100.00	Audit Fee		0.00
85.00	Hire of Hall		85.00
440.00	Burial Grant		440.00
55.00	Internal audit		50.00
110.00	Hawthorn accounting		123.00
100.00	Contingency		0.00
	W Dawes (lengthsman)		74.25
	RJA Services (lengthsman)		165.00
	Community Heartbeat (defibrillator)		1,297.65
	Saitech (Parish computer/printer)		796.80
	Ross Dyton (phone box - defibrillator)		1,112.00
	J Drew Electrics (defibrillator)		102.20
<b>3,723.00</b>	<b>TOTAL EXPENDITURE</b>		<b>7,053.60</b>
	<b><u>BANK BALANCES 31.3.19</u></b>		
	Current Account	3,464.96	
	Reserve	652.33	
	Contingency	281.83	<b>4,399.12</b>

I certify that this Statement of Accounts presents fairly the financial position of the Council and its Income and Expenditure for the year ended 31<sup>st</sup> March 2019

Auditor: *Ileen Chapman*

Date: *1<sup>st</sup> May 2019*

THROWLEIGH PARISH COUNCIL

BANK RECONCILIATION AS AT 31<sup>ST</sup> MARCH 2019

Current account	£3,464.96
Reserve account	£ 652.33
Emergency account	£ 281.83
Petty cash float	NIL
Total	£4,399.12
Less any unpresented cheques at 31/03/19	NIL
Add any unbanked receipts at 31/03/19	NIL
<b>Net bank balances as at 31/03/2019</b>	<b>£4,399.12</b>

The net balances reconcile to the Cash Book (receipts and payments account) for the year as follows:

CASH BOOK

Opening balance at 01/04/2018	£4,391.76
Add receipts for the year	£7,060.96
Less payments for the year	£7,053.60
<b>Closing balance per cash book as at 31<sup>st</sup> March 2019</b>	<b>£4,399.12</b>

Prepared by: HELEN CHAPMAN

Role: INTERNAL AUDITOR

Date: 01/05/19

Approved by: [Signature]

Role: Financial Officer

Date: 13/5/2019

**Throwleigh Parish Council**  
**Current Account**  
**2018/2019 Account 05608120**

Date		Receipts	Paid	Balance
01/04/2018	B/F			3,458.76
04/04/2018	W. Dawes (lengthsman)		74.25	3,384.51
12/04/2018	1 <sup>st</sup> Instalment Precept	1,987.00		5,371.51
09/05/2018	RJA Services (lengthsman)		165.00	5,206.51
23/05/2018	J Macey (Salary & expenses)		519.15	4,687.36
24/05/2018	Hawthorns a/c		60.00	4,627.36
30/05/2018	Community First insurance		160.65	4,466.71
04/06/2018	Helen Chapman (audit)		50.00	4,416.71
04/06/2018	DALC Sub		74.68	4,342.03
02/07/2018	DCC grant (defibrillator)	500.00		4,842.03
19/07/2018	Throwleigh Village Hall		85.00	4,142.17
20/07/2018	National Lottery (defibrillator)	2,030.00		6,787.03
24/07/2018	J Macey (Salary & expenses)		373.64	6,413.39
07/08/2018	Community Heartbeat (defibrillator)		1,297.65	5,115.74
13/08/2018	Saitech (computer & printer)		796.80	4,318.94
11/09/2018	2nd Instalment Precept	1,914.00		6,232.94
14/09/2018	J Macey (Salary & expenses)		356.64	5,876.30
01/10/2018	HMRC VAT repayment	132.80		6,009.10
23/10/2018	Ross Dyton (defibrillator)		1,112.00	4,897.10
20/11/2018	J Drew Electrical (defibrillator)		102.20	4,794.90
20/11/2018	Hawthorns a/c		63.00	4,731.90
23/11/2018	WDBC refund TAP fund	496.00		5,227.90
03/12/2018	Providence Methodist		110.00	5,117.90
28/12/2018	Throwleigh PCC Burial Grant		330.00	4,787.90
02/01/2019	J Macey (Salary & expenses)		514.69	4,273.21
21/01/2019	J Macey (Salary & expenses)		356.64	3,916.57
13/02/2019	Society of Local Councils (sub)		76.00	3,840.57
22/03/2019	J Macey (Salary & expenses)		375.61	3,464.96
	Total	7,059.80		
	B/Fwd	3,458.76		
	RECONCILIATION	10,518.56	(7,053.60)	3,464.96

**Throwleigh Parish Council**  
**Emergency Account**  
**2018/2019 Account 2446 4325**

Date		Receipts	Paid	Balance
01/04/2018	<b>B/F</b>			281.49
30/04/2018	Interest	.01		281.50
31/05/2018	Interest	.01		281.51
29/06/2018	Interest	.01		281.52
31/07/2018	Interest	.01		281.53
31/08/2018	Interest	.01		281.54
28/09/2018	Interest	.01		281.55
31/10/2018	Interest	.05		281.60
30/11/2018	Interest	.05		281.65
31/12/2018	Interest	.05		281.70
31/01/2019	Interest	.05		281.75
28/02/2019	Interest	.04		281.79
29/03/2019	Interest	.04		281.83
	<b>Total at Year End</b>	<b>0.34</b>		<b>281.83</b>

**Throwleigh Parish Council**  
**Reserve Account**  
**2018/2019 Account 2442 2444**

Date		Receipts	Paid	Balance
01/04/2018	<b>B/F</b>			651.51
30/04/2018	Interest	.03		651.54
31/05/2018	Interest	.03		651.57
29/06/2018	Interest	.03		651.60
31/07/2018	Interest	.03		651.63
31/08/2018	Interest	.03		651.66
28/09/2018	Interest	.03		651.69
31/10/2018	Interest	.11		651.80
30/11/2018	Interest	.11		651.91
31/12/2018	Interest	.11		652.02
31/01/2019	Interest	.11		652.13
28/02/2019	Interest	.10		652.23
29/03/2019	Interest	.10		652.33
	<b>Total at Year End</b>	<b>0.82</b>		<b>652.33</b>



## Explanation of variances – pro forma

Name of smaller authority: **Throwleigh Parish Council**

County area (local councils and parish meetings 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 precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?
1 Balances Brought Forward	3,511	4,392			
2 Precept or Rates and Levies	3,643	3,828	185	5.08%	NO
3 Total Other Receipts	1,664	3,232	1,568	94.23%	YES
4 Staff Costs	2,238	2,294	56	2.50%	NO
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO
6 All Other Payments	2,188	4,759	2,571	117.50%	YES
7 Balances Carried Forward	4,392	4,399			NO
8 Total Cash and Short Term Investments	4,392	4,399			
9 Total Fixed Assets plus Other Long Term Investments and	0	0	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**

THROWLEIGH PARISH COUNCIL - YEAR ENDED 31<sup>ST</sup> MARCH 2019

<u>VARIANCE EXPLANATION</u>	£	£	<u>Reasons for variation</u>
<b>Box 3: <u>Total Other Receipts</u></b>			
Figure in 2019 column	3,232		
Figure in 2018 column	<u>1,664</u>		
Variance	<b>1,568</b>	( 7)	WDBC paid a Council Tax Support Grant of £80 in 2018 and £73 in 2019.
		2,030	National Lottery grant for defibrillator
		(54.27)	Devon Council granted Throwleigh Parish Council a grant of £500 for the defibrillator in 2018 as compared to a grant of £554.27 received last year for signposts.
		(650)	Devon Association Local Transparency Fund received in previous year
		496	WDBC issued a TAP refund for lengthsman works in previous and current financial year
		(379.50)	South Tawton reimbursed share of lengthsman costs from 2016 & 2017
		132.80	HMRC VAT repayment for laptop & printer
<b>Box 6: <u>All Other Payments</u></b>			
Figure in 2019 column	4,759		
Figure in 2018 column	<u>2,188</u>		
Variance	<b>2,571</b>		
Increase in General Expenses		82	The Parish Council clerk claimed for more printing and other materials this year.
Increase in subscriptions		9	Subscription renewals were increased.
Increase in Hawthorn accounting fee		8	
Variances in other payments		(83)	Decrease in Lengthsman works (£239.25 in current year; £321.75 in previous year) covered by grant monies
		1,298	New cost: Purchase of defibrillator from Community Heartbeat covered by grant monies
		1,112	New cost: R Dyton – conversion of telephone box to accommodate defibrillator covered by grant monies
		797	Saitech – purchase of laptop computer and printer for parish covered by Devon Association grant of £650 received in previous year.
		(652)	One-off costs incurred in previous year for repairs to signposts & noticeboard