

# 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> )	✓	

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



## 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.

### Rowsley 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: £17,532

Annual gross expenditure for the authority 2018/19: £12,899

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

20/05/2019

Signed by Chairman



Date

20/05/2019

Email

rowsleyparishcouncil@gmail.com

Telephone number

07545704384

\*Published web address

rowsleyparishcouncil.co.uk

**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

Rowsley 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.			✓ <i>No Petty Cash</i>
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

Name of person who carried out the internal audit

09.05.2019

Brian Wood

Signature of person who carried out the internal audit

*[Signature]*

Date 09.05.2019.

\*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).



Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of

Rowsley 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.

\*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:

20/05/2019

and recorded as minute reference:

AGM 05

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

Chairman   
Clerk 



## Section 2 – Accounting Statements 2018/19 for

### Rowsley Parish Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	9,572	13,564	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	6,552	6,552	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	13,908	10,980	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	3,955	4,215	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	12,513	8,684	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	13,564	18,197	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	13,564	18,197	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	15,289	16,129	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



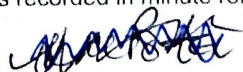
20/05/2019

Date

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

20/05/2019

as recorded in minute reference:

 AGM 06

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



Smaller authority name: Rowsley 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><b>1. Date of announcement</b> <u>16<sup>th</sup> June 2019</u> (a)</p> <p><b>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:</b></p> <p>(b) <u>Sian Bacon, Parish Clerk &amp; RFO, 7 South Park Avenue, Darley Dale, Matlock, Derbyshire, DE4 2FY, <a href="mailto:rowsleyparishcouncil@gmail.com">rowsleyparishcouncil@gmail.com</a>, 07545704384</u></p> <p>_____</p> <p>_____</p> <p>commencing on (c) <u>Monday 17 June 2019</u></p> <p>_____</p> <p>and ending on (d) <u>Friday 26 July 2019</u></p> <p>_____</p> <p><b>3. Local government electors and their representatives also have:</b></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><b>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:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b>  <b>1 Westferry Circus</b>  <b>Canary Wharf</b>  <b>London E14 4HD</b>  <u>(<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</u></p> <p><b>5. This announcement is made by (e) <u>Sian Bacon, Parish Clerk &amp; RFO</u></b></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>

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.**

### **The basic position**

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### **The right to inspect the accounting records**

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2019 for 2018/19 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### **The right to ask the auditor questions about the accounting records**

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The



advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

# Annual Internal Audit Report 2018/19

## Rowsley 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.			✓ No Petty cash
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

09.05.2019

Name of person who carried out the internal audit

Brian Wood

Signature of person who carried out the internal audit



Date 09.05.2019

\*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).



# INTERNAL AUDIT CHECKLIST FOR ROWSLEY PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2019

Further to the Internal Audit of Accounts I carried out on 9<sup>th</sup> May 2019 I confirm that the annual audit was carried out in accordance with the suggested approach contained in the "Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2019".

Page 3 of the 2018/19 AGAR form has been signed off accordingly.

Signed Brian Wood DMA

Date 9<sup>th</sup> May 2019

1. Book Keeping			Comments
1.1	Ledger maintained and up to date?	Yes	
1.2	Arithmetic correct?	Yes	
1.3	Evidence of Internal Control?	Yes	
1.4	VAT evidence, recording and reclaimed?	Yes	
1.5	Payments in ledger supported by invoices, authorised and minuted?	Yes	
1.6	S137 separately recorded and within limits?	Yes	
1.7	S137 expenditure of direct benefit to electorate?	Yes	

2. Due Process			Comments
2.1	Standing Orders adopted since 2010?	Yes	
2.2	Standing Orders reviewed at annual meeting?	Yes	
2.3	Financial Regulations adopted?	Yes	
2.4	FRs properly tailored to council?	Yes	
2.5	Equal Opportunities policy adopted?	Yes	
2.6	RFO appointed?	Yes	
2.7	List of member interests held?	Yes	
2.8	Agendas signed, informative and displayed with 3 clear days' notice	Yes	
2.9	Purchasing authority defined in FRs?	Yes	
2.10	Legal powers identified in minutes and/or cashbook?	Yes	
2.11	Committee terms of reference exist and have been reviewed.	N/A	
2.12	Council/Councillors contact details on line	Yes	
2.13	Privacy Policy on website?	Yes	

<b>3. Risk Management</b>			<b>Comments</b>
3.1	Does scan of minutes reveal any unusual activity?	No	
3.2	Annual risk assessment carried out?	Yes	
3.3	Insurance cover appropriate and adequate?	Yes	
3.4	Evidence of annual insurance review?	Yes	
3.5	Internal financial controls documented and evidenced?	Yes	
3.6	Minutes initialled, each page identified and overall signed?	Yes	
3.7	Regular reporting and minuting of bank balance?	Yes	
3.8	S137 expenditure minuted?	Yes	

<b>4. Budget</b>			<b>Comments</b>
4.1	Annual budget to support precept?	Yes	
4.2	Has budget been discussed and adopted by council?	Yes	
4.3	Any reserves earmarked?	No	
4.4	Any unexplained variances from budget?	No	
4.5	Precept demand correctly minuted?	Yes	

<b>5. Payroll – Clerk</b>			<b>Comments</b>
5.1	Contract of employment?	Yes	
5.2	Tax code issued / contracted out?	Yes	
5.3	PAYE / NI evidence?	Yes	
5.4	Has Council approved salary paid?	Yes	
5.5	Other payments reasonable and approved by council?	Yes	

<b>6. Payroll – Other Staff</b>			<b>Comments</b>
6.1	Contract of employment?	N/A	
6.2	Does council have public liability cover?	N/A	
6.3	Tax code(s) issued?	N/A	
6.4	Minimum wage paid?	N/A	
6.5	Complaints procedure in place?	Yes	

<b>7. Asset Control</b>			<b>Comments</b>
7.1	Does council keep a register of all material assets owned?	Yes	
7.2	Is asset register up to date?	Yes	
7.3	Value of individual assets included?	Yes	
7.4	Inspected for risk and H & S	Yes	



<b>8. Bank Reconciliations</b>			<b>Comments</b>
8.1	Is there a bank reconciliation for each account?	Yes	
8.2	Reconciliation carried out on receipt of statement?	Yes	
8.3	Any unexpected balancing entries in any reconciliation?	No	

<b>9. Year End Procedures</b>			<b>Comments</b>
9.1	Year-end accounts prepared on correct accounting basis?	Yes	
9.2	Bank statements and ledger reconcile?	Yes	
9.3	Underlying financial trail from records to presented accounts?	Yes	
9.4	Where appropriate, debtors and creditors properly recorded?	Yes	
9.5	Has council agreed, signed and minuted sections 1 & 2 of the annual return?	Yes	

<b>10. Miscellaneous</b>			<b>Comments</b>
10.1	Have points raised at the last audit been addressed?	N/A	
10.2	Has the council adopted a Code of Conduct since July 2012?	Yes	
10.3	Is eligibility for General Power of Competence properly evidenced?	N/A	
10.4	Are all electronic files backed up?	Yes	
10.5	Do arrangements for public inspection of council's records exist?	Yes	
10.6	Public Rights provision adopted ?	Yes	
10.7	Are Training records kept?	Yes	

<b>11. Charities</b>			<b>Comments</b>
11.1	Charities reported and accounted separately	N/A	

## NOTES

**The Clerk and/or RFO should certify the accounts before the full council approves them.**

**The Notice for the public inspection period must detail that it is for a single period of 30 working days and must include the first ten days of July (i.e. 03.06 – 12.07. or 01.7 – 09.08.) and must be dated the day before the Notice period.**

Payee invoice check	ROSPA	SDS Security Posts
Ledger date	26.06.2018	26.01.2019
Item/Budget heading	Recreation Ground	Recreation Ground
Ref/cheque no.	BACS	BACS
Delivery evidence	Report	Visual
Payment minute ref	12.06,2018	12.01.2019
Invoice value	£84.00	£840.00
Minute value	£84.00	£840.00
Cheque value	£84.00	£840.00
Bank Statement value	£84.00	£840.00
Timely payment	Yes	Yes
VAT recorded	N/A (£14.00)	Yes (£140.00)
S137 recorded in ledger	Yes	N/A
S137 minuted	Yes	N/A
Notes		

Annual Return (Page 3)			
		Year ending 31 March 2018	Year ending 31 March 2019
		£	£
1	Balances brought forward	9572	13564
2	Annual precept	6552	6552
3	Total other receipts	13908	10980
4	Staff costs	3955	4215
5	Loan interest/capital repayments	0	0
6	Total other payments	12513	8684
7	Balances carried forward	13564	18197
8	Total cash and investments	13564	18197
9	Total fixed assets and long term investments and assets	15289	16129
10	Total borrowings	0	0
11	Section 4 annual return figures completed and cross referenced	Yes	Yes



## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** column headed "Year ending 31 March 2019" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Rowsley Parish Council

County area (local councils and parish meetings only): Derbyshire Dales

### Financial year ending 31 March 2019

Prepared by (Name and Role): Sian Bacon, Clerk & RFO

Date: 12/04/2019

	£	£
<b>Balance per bank statements as at 31/3/19:</b>		
Current Account	350.0	
Reserve Account	17,847.2	
	<hr/>	18,197.2
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/19 (enter these as negative numbers) item 8	<hr/>	-
Add: any un-banked cash as at 31/3/19		
	<hr/>	-
<b>Net balances as at 31/3/19 (Box 8)</b>		<u><u>18,197.2</u></u>

## Explanation of variances – pro forma

Name of smaller authority:

Rowsley Parish Council

County area (local councils and parish meetings only): Derbyshire Dales

Insert figures from Section 1 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?	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	9,572	13,564				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,552	6,552	0	0.00%	NO		
3 Total Other Receipts	13,908	10,980	-2,928	21.05%	YES		The Burial Ground and Recreation Ground had increased one off usage in 2017/18 with income dropping by £2928 in 2018/19
4 Staff Costs	3,955	4,215	260	6.57%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,513	8,684	-3,829	30.60%	YES		£2470 paid for matting to be placed on Recreation ground, a new bench for £435, £311 on a new defibrillator and £592 on phonebox and tree safety repairs in 2017/18 = £3808 with £21 unexplained.
7 Balances Carried Forward	13,564	18,197				VARIANCE EXPLANATION NOT REQUIRED	
					YES	EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	13,564	18,197				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	15,289	16,129	840	5.49%	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

**Explanation for ‘high’ reserves**

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the y

	£	£	£
Earmarked reserves:			
			0
General reserve	18197		
		18197	
Total reserves (must agree to Box 7)			18197



ear end:

**Rowsley Parish Council**

Bank Rec. As at 18th March 2019

	RBS Current £	RBS Reserve £	Summary £
Cash Book : Bal b/fwd current A/C 1st April 2018	50.00	13,513.99	13,563.99
plus : receipts	17,509.44	4,633.21	
less : payments	-12,899.21		
To deposit	-4,610.23		
	<u>50.00</u>	<u>18,147.20</u>	<u>18,197.20</u>
Unpresented chqs			0.00
Unpresented receipts			0.00
Balance	<u><b>50.00</b></u>	<u><b>18,147.20</b></u>	<u><b>18,197.20</b></u>
Bank : Current A/C - 31/03/19	350.00	0.00	350.00
Deposit A/C - 31/03/19	0.00	17,847.20	17,847.20
			0.00
	<u><b>350.00</b></u>	<u><b>17,847.20</b></u>	<u><b>18,197.20</b></u>
difference	-300.00	300.00	0.00

Signed by Responsible Finance Officer

Date

Signed by Chairman

Date

		Monthly Budget Monitoring							
ROWSLEY PARISH COUNCIL		Year to Date at 31/03/19				Full Year Projection			
RECEIPTS & PAYMENTS ACCOUNT 2018 - 2019		Actual £	12	Budget £	Difference	Actual £	Budget £	Difference	
Date	31st March 2019								
Month	12	To Date	To Date	£		Projected	For Year	£	
<b>PAYMENTS</b>									
<b>Administration</b>									
	Clerk's salary	4,137.54	2,500.00	(1,637.54)		2,500.00	2,500.00	0.00	
	Clerk's expenses	214.46	300.00	85.54		300.00	300.00	0.00	
	PAYE	77.20	0.00	(77.20)		0.00	0.00	0.00	
	Audit fees	30.20	140.00	109.80		140.00	140.00	0.00	
	Hall Hire & Rent	0.00	270.00	270.00		270.00	270.00	0.00	
	Subscriptions	90.00	170.00	80.00		170.00	170.00	0.00	
	Communication including website and parish magazine	1,084.36	150.00	(934.36)		1,350.00	150.00	(1,200.00)	
	Insurance	413.51	420.00	6.49		420.00	420.00	0.00	
	Snow	0.00	0.00	0.00		0.00	0.00	0.00	
	Training	0.00	50.00	50.00		50.00	50.00	0.00	
		6,047.27	4,000.00	(2,047.27)		5,200.00	4,000.00	(1,200.00)	
<b>Ground Maintenance</b>									
	Grass cutting	950.00	2,500.00	1,550.00		0.00	2,500.00	2,500.00	
	Recreation Ground	2,000.00	800.00	(1,200.00)		50.00	800.00	750.00	
	Allotment	600.00	500.00	(100.00)		2,500.00	500.00	(2,000.00)	
	Community Garden	624.96	150.00	(474.96)		800.00	150.00	(650.00)	
	Bus Stops	0.00	0.00	0.00		500.00	0.00	(500.00)	
	Footpaths	220.00	0.00	(220.00)		150.00	0.00	(150.00)	
		4,394.96	3,950.00	(444.96)		4,000.00	3,950.00	(50.00)	
	Safety	0.00	200.00	200.00		200.00	200.00	0.00	
		0.00	200.00	200.00		200.00	200.00	0.00	
<b>S137 Grants</b>									
	S137 grants	2,316.98	600.00	(1,716.98)		600.00	600.00	0.00	
		2,316.98	600.00	(1,716.98)		600.00	600.00	0.00	
<b>Total Payments</b>		12,759.21	8,750.00	(4,009.21)		10,000.00	8,750.00	(1,250.00)	
	VAT	140.00	0.00	(140.00)		0.00	0.00	0.00	
<b>Total Payments after VAT</b>		12,899.21	8,750.00	(4,149.21)		10,000.00	8,750.00	# (1,250.00)	
		Actual £	Budget £	Difference		Actual £	Budget £	Difference	
		To Date	To Date	£		Projected	For Year	£	
	Grant	751.07	100.00	651.07		100.00	100.00	0.00	
	Bank Interest	22.98	50.00	(27.02)		50.00	50.00	0.00	
	Communication	427.50	344.00	83.50		344.00	344.00	0.00	
	Allotment	425.00	345.00	80.00		345.00	345.00	0.00	
	Recreation Ground	5,406.20	3,000.00	2,406.20		3,000.00	3,000.00	0.00	
	Burial Ground	1,805.00	0.00	1,805.00		0.00	0.00	0.00	
	DDDC Reimbursements	1,051.00	1,051.00	0.00		1,051.00	1,051.00	0.00	
	Rent	200.00	200.00	0.00		200.00	200.00	0.00	
	Footpath Grant	0.00	250.00	(250.00)		250.00	250.00	0.00	
	Vat	891.67	300.00	591.67		951.37	300.00	651.37	
<b>Total Receipts before precept</b>		10,980.42	5,640.00	5,340.42		6,291.37	5,640.00	651.37	
<b>RECEIPTS</b>		Precept	6,552.00	6,552.00	0.00	6,552.00	6,552.00	0.00	
		17,532.42	12,192.00	5,340.42		12,843.37	12,192.00	651.37	
		4,633.21	3,442.00	1,191.21		2,843.37	3,442.00	1,901.37	



ROWSLEY PARISH COUNCIL  
PAYMENTS 2017 - 2018

DATE	Cheque	Paid To/Details	Cleared Account	Meeting Approval	ADMINISTRATION										Ground Maintenance						Safety	Donations S137	TOTAL By Category	VAT	TOTAL By Item
					Clerk's Salary	Clerk's Expenses	PAYE	Audit Fees	Hall Hire and rent	Subs	Communica tion	Insurance	Snow	Training	Grass Cutting	Recreation Ground	Allotment	Community Garden/ Burial Ground	Bus Stops	Footpaths					
					Budget	Revised Budget																			
23/04/2018	777	S Porter - Clerk Pay and expenses	10/05/2018	23/04/2018		331.62	100.00																		431.62
23/04/2018	778	Sharon Press - Magazine printing	09/05/2018	23/04/2018																					83.00
23/04/2018	779	Haddon Landscape - Ground mainte	30/04/2018	23/04/2018																					990.00
23/04/2018	BACS	Zurich - Insurance	24/04/2018	23/04/2018																					413.51
21/05/2018	780	S Porter - Clerk expenses	31/05/2018	21/05/2018			6.96																		6.96
21/05/2018	781	Magazine delivery	02/07/2018	21/05/2018																					60.00
21/05/2018	782	HMRC	30/05/2018	21/05/2018				9.80																	9.80
21/05/2018	783	Sharon Press - Magazine printing	12/06/2018	21/05/2018																					83.00
31/05/2018	BACS	Audit	01/06/2018	21/05/2018																					26.20
25/05/2018	SO	S Porter Clerk Pay	25/05/2018	25/05/2018		349.29																			349.29
25/06/2018	784	Sharon Press - Magazine printing	25/06/2018	25/06/2018																					0.00
25/06/2018	785	Haddon Landscape - Ground mainte	05/07/2018	25/06/2018																					100.00
25/06/2018	SO	S Porter Clerk Pay	25/06/2018	25/06/2018		349.29																			349.29
26/06/2018	BACS	Playsafety	26/06/2018	25/06/2018																					84.00
15/06/2018	DD	BT	15/06/2018	23/07/2018																					21.60
09/07/2018	BACS	Rowley Village Hall	09/07/2018	23/07/2018																					2,000.00
27/06/2018	786	Information Commissioner Office	10/07/2018	23/07/2018																					40.00
23/07/2018	787	Sharon Press - Magazine printing	03/08/2018	23/07/2018																					83.00
23/07/2018	788	Magazine delivery	31/07/2018	23/07/2018																					60.00
23/07/2018	789	Haddon Landscape - Ground mainte	01/08/2018	23/07/2018																					1,170.00
25/07/2018	SO	S Porter Clerk Pay	25/07/2018	23/07/2018		349.29																			349.29
28/08/2018	SO	S Porter Clerk Pay	28/08/2018	25/09/2018		349.29																			349.29
17/09/2018	DD	BT	17/09/2018	22/10/2018																					21.60
25/09/2018	790	Sharon Press - Magazine printing	11/10/2018	25/09/2018																					166.00
25/09/2018	791	Stamps	01/10/2018	25/09/2018																					6.96
25/09/2018	792	Little Acom - spraving	11/10/2018	25/09/2018																					225.00
25/09/2018	793	Hose pie	01/11/2018	25/09/2018																					99.96
25/09/2018	794	Poppies	09/10/2018	25/09/2018																					36.00
25/09/2018	SO	S Porter Clerk Pay	25/09/2018	25/09/2018		349.29																			349.29
22/10/2018	795	Sharon Press - Magazine printing	12/11/2018	22/10/2018																					83.00
22/10/2018	796	Haddon Landscape - Ground mainte	30/10/2018	22/10/2018																					1,110.00
25/10/2018	SO	S Porter Clerk Pay	25/10/2018	26/11/2018		349.29																			349.29
15/11/2018	SO	Sharon Press - Magazine printing	15/11/2018	26/11/2018																					84.00
26/11/2018	SO	S Porter Clerk Pay	26/11/2018	26/11/2018		349.29																			349.29
26/11/2018	797	Friends of the Peak District	10/12/2018	26/11/2018																					50.00
26/11/2018	798	S Porter - Home office and wreath	03/12/2018	26/11/2018			50.00																		67.00
17/12/2018	SO	Sharon Press - Magazine printing	17/12/2018	26/11/2018																					84.00
17/12/2018	DD	BT	17/12/2018	28/01/2019																					21.60
21/12/2018	RBS	RBS bounce cheque charge	21/12/2018	29/01/2019																					4.00
27/12/2018	SO	S Porter - Clerk Pay	27/12/2018	30/01/2018		349.29																			349.29
28/01/2019	BACS	S Bacon - Clerk Pay	28/01/2019	28/01/2019		269.80																			269.80
28/01/2019	799	S Bacon - Home Office	30/01/2019	28/01/2019			50.00																		50.00
28/01/2019	BACS	SDS Security Posts	29/01/2019	28/01/2019																					700.00
28/01/2019	800	HMRC	20/02/2019	28/01/2019				67.40																	67.40
28/01/2019	801	Youlgrave Silver Band	05/02/2019	28/01/2019																					150.00
28/01/2019	802	Miss V Friend - Xmas Concert Wine	01/02/2019	28/01/2019																					29.98
25/02/2019	BACS	S Bacon - Clerk Pay	18/02/2019	25/03/2019		404.60																			404.60
04/03/2019	BACS	Sharon Press - Magazine printing	05/03/2019	25/03/2019																					85.00
15/03/2019	DD	BT	15/03/2019	25/03/2019																					21.60
18/03/2019	BACS	Sian Bacon - Clerk Pay	18/03/2019	25/03/2019		337.20																			337.20
25/03/2019	804	Sian Bacon - Election Training	26/03/2019	25/03/2019			7.50																		7.50
25/03/2019	803	V Friend - Parish Mag Delivery	27/03/2019	25/03/2019																					80.00
25/03/2019	805	V Friend - Parish Mag Delivery	27/03/2019	25/03/2019																					40.00
					4,137.54	214.46	77.20	30.20	0.00	90.00	1,084.36	413.51	0.00	0.00	950.00	2,000.00	600.00	624.96	0.00	220.00	0.00	2,316.98	12,759.21	140.00	12,899.21
					6,047.27										4,394.96						0.00	2,316.98	12,759.21	140.00	12,899.21

## Receipts

## ROWSLEY PARISH COUNCIL

## RECEIPTS 2018 - 2019

				Totals	6,552.00	751.07	22.98	427.50	425.00	5,406.20	0.00	1,051.00	200.00	0.00	891.67	17,229.54
				Budget	6,552.00	100.00	50.00	344.00	345.00	3,000.00	0.00	1,051.00	200.00	250.00	300.00	12,192.00
				Revised Budget	6,552.00	100.00	50.00	344.00	345.00	3,000.00	0.00	1,051.00	200.00	250.00	300.00	12,843.37
Date	Received from	For		Cleared account	Precept	Grant	Interest	Comms	Allotment	Recreation Ground	Burial Ground	DDC	Rent	Footpath Grant	VAT	TOTAL
02/04/2018	K Tomlinson	Allotment Rent	BACS	03/04/2018					35.00							35.00
03/04/2018	Reed	Allotment Rent	BACS	03/04/2018					52.50							52.50
01/04/2018	Treasure Trove	Car Boot	223	11/04/2018						80.20						80.20
08/04/2018	Treasure Trove	Car Boot	223	11/04/2018						109.00						109.00
12/04/2018	Old Farmhouse Furniture	Magazine advert	BACS	12/04/2018				15.00								15.00
15/04/2018	Treasure Trove	Car Boot	BACS	20/04/2018						136.00						136.00
23/04/2018	K Rowney	Magazine advert	224	24/04/2018				15.00								15.00
22/04/2018	Treasure Trove	Car Boot	BACS	24/04/2018						230.00						230.00
29/04/2018	Treasure Trove	Car Boot	BACS	15/05/2018						168.00						168.00
02/05/2018	K Rowney	Allotment Rent	225	11/05/2018					35.00							35.00
30/04/2008	RBS	Interest	RBS	30/04/2018			0.61									0.61
20/04/2018	DDDC	Precept	BACS	30/04/2018	6,552.00											6,552.00
08/05/2018	HMRC	VAT	BACS	08/05/2018											891.67	891.67
14/05/2018	Rowley Heating & Plur	Magazine advert	BACS	14/05/2018				15.00								15.00
14/05/2018	Mettams	Burial	226	21/05/2018							550.00					550.00
06/05/2018	Treasure Trove	Car Boot	BACS	15/05/2018						314.00						314.00
07/05/2018	Treasure Trove	Car Boot	BACS	15/05/2018						187.00						187.00
13/05/2018	Treasure Trove	Car Boot	BACS	15/05/2018						201.00						201.00
20/05/2018	Treasure Trove	Car Boot	BACS	31/05/2018						295.00						295.00
27/05/2018	Treasure Trove	Car Boot	BACS	31/05/2018						230.00						230.00
28/05/2018	Treasure Trove	Car Boot	BACS	31/05/2018						113.00						113.00
03/06/2018	Treasure Trove	Car Boot	228	28/06/2018						220.00						220.00
04/06/2018	DCC	Recreation Ground Rent	BACS	06/06/2018									50.00			50.00
04/06/2018	Dawn Clinton	Allotment Rent	BACS	04/06/2018					35.00							35.00
31/05/2018	RBS	Interest	RBS	31/05/2018			0.86									0.86
10/06/2018	Treasure Trove	Car Boot	228	28/06/2018						250.00						250.00
15/06/2018	Thomas Greateorex	Burial	227	21/06/2018							250.00					250.00
17/06/2018	Treasure Trove	Car Boot	228	28/06/2018						185.00						185.00
24/06/2018	Treasure Trove	Car Boot	228	28/06/2018						230.00						230.00
24/06/2018	Treasure Trove	Magazine advert	228	28/06/2018				15.00								15.00
29/06/2018	RBS	Interest	RBS	29/06/2018			0.85									0.85
09/07/2018	Mandale Memorial	Burial ground	229	10/07/2018							110.00					110.00
12/07/2018	Sheena Dunlop	Magazine advert	BACS	12/07/2018				7.50								7.50
13/07/2018	Goodwin	Burial ground	BACS	13/07/2018							300.00					300.00
01/07/2018	Treasure Trove	Car Boot	251	20/07/2018						235.00						235.00
08/07/2018	Treasure Trove	Car Boot	251	20/07/2018						158.00						158.00
15/07/2018	Treasure Trove	Car Boot	251	20/07/2018						204.00						204.00
22/07/2018	Treasure Trove	Car Boot	253	01/11/2018						235.00						235.00
26/07/2018	Mandale Memorial	Burial ground	230	01/08/2018							110.00					110.00
29/07/2018	Treasure Trove	Car Boot	253	01/11/2018						0.00						0.00
31/07/2018	RBS	Interest	RBS	31/07/2018			0.91									0.91
05/08/2018	Treasure Trove	Car Boot	253	01/11/2018						272.00						272.00
12/08/2018	Treasure Trove	Car Boot	253	01/11/2018						0.00						0.00
19/08/2018	Treasure Trove	Car Boot	253	01/11/2018						118.00						118.00
26/08/2018	Treasure Trove	Car Boot	253	01/11/2018						58.00						58.00
27/08/2018	Treasure Trove	Car Boot	253	01/11/2018						110.00						110.00
28/09/2018	James Green	Rent	231	07/09/2018					40.00							40.00
29/08/2018	Jo Wildgoose	Rent	BACS	29/08/2018					35.00							35.00
31/08/2018	RBS	Interest	RBS	31/08/2018			0.82									0.82
01/09/2018	DDDC	Rent	BACS	05/09/2018									50.00			50.00
03/09/2018	Treasure Trove	Car Boot	253	01/11/2018						278.00						278.00
09/09/2018	Treasure Trove	Car Boot	253	01/11/2018						112.00						112.00
16/09/2018	Treasure Trove	Car Boot	253	01/11/2018						130.00						130.00
23/09/2018	Treasure Trove	Car Boot	253	01/11/2018						92.00						92.00
25/09/2018	Mandale Memorial	Memorial	232	02/10/2018							110.00					110.00
28/09/2018	RBS	Interest	RBS	28/09/2018			0.73									0.73
30/09/2018	Treasure Trove	Car Boot	253	01/11/2018						156.00						156.00
05/10/2018	Needham	Burial	233	19/10/2018							375.00					375.00
31/10/2018	RBS	Interest	RBS	31/10/2018			3.13									3.13
20/11/2018	Haddon Landscapes	Overcharge	264	22/11/2018		120.00										120.00
30/11/2018	RBS	Interest	RBS	30/11/2018			3.08									3.08
03/12/2018	DCC	Rent	BACS	05/12/2018									50.00			50.00
31/12/2018	RBS	Interest	RBS	31/12/2018			3.11									3.11
02/01/2019	Bautsch & Lewis	Allotment Rent	BACS	02/01/2019					35.00							35.00
09/01/2019	Bowling Green	Magazine advert	BACS	09/01/2019				15.00								15.00
09/01/2019	Old Farmhouse Furniture	Magazine advert	BACS	09/01/2019				15.00								15.00
10/01/2019	Romake Limited	Magazine advert	BACS	10/01/2019				15.00								15.00
11/01/2019	Darbyshire County Council	Grant for Posts	BACS	11/01/2019		500.00										500.00
14/01/2019	Peak Oil	Magazine advert	BACS	14/01/2019				15.00								15.00
15/01/2019	E Spencer	Magazine advert	BACS	15/01/2019				15.00								15.00
15/01/2019	Greatorex & Sons Ltd	Magazine advert	BACS	15/01/2019				30.00								30.00
01/16/2019	R Young Florists	Magazine advert	BACS	16/01/2019				15.00								15.00
16/01/2019	Kems Autos	Magazine advert	BACS	16/01/2019				15.00								15.00
19/01/2019	Franklin & Co	Magazine advert	237	22/01/2019				15.00								15.00
19/01/2019	Andrew Sharpe	Magazine advert	237	22/01/2019				15.00								15.00
19/01/2019	Raffle	Event in Cash	236	21/01/2019		131.07										131.07
19/01/2019	S Warren	Allotment Rent	238	22/01/2019					35.00							35.00
24/01/2019	Darbyshire UJAs District Council	Reimbursable Expenditure	BACS	24/01/2019								1,051.00				1,051.00
05/02/2019	Rowley Village Hall	Magazine advert	BACS	05/02/2019				15.00								15.00
08/02/2019	Heirs & Graces	Magazine advert 2018	239	08/02/2019				30.00								30.00
08/02/2019	Bakewell Pet Shop	Magazine Advert	240	08/02/2019				15.00								15.00
08/02/2019	Warren Electrical	Magazine Advert	241	08/02/2019				15.00								15.00
08/02/2019	Mary Pope	Magazine Advert	242	08/02/2019				30.00								30.00
31/01/2019	RBS	Interest	RBS	31/01/2019			3.16									3.16
13/02/2019	Bircher & Boulby	Allotment Rent	BACS	13/02/2019					70.00							70.00
18/02/2019	Elycian Hospitality	Magazine Advert	BACS	18/02/2019				30.00								30.00
04/03/2019	Darbyshire County Council	Rent	BACS	06/03/2019									50.00			50.00
28/02/2019	RBS	Interest	RBS	28/02/2019			2.84									2.84
12/03/2019	Rutland Hotels	Magazine Advert	BACS	12/03/2019				30.00								30.00
19/03/2019	Eye Place	Magazine Advert	BACS	19/03/2019				30.00								30.00
28/03/2019	Reed J & SM	Allotment Rent	BACS	28/03/2019					52.50							52.50
28/03/2019	Rowley 86 Football Club	Recreation Ground Rent	244	28/03/2019						300.00						300.00
29/03/2019	RBS	Interest	RBS	29/03/2019			2.88									2.88
					6,552.00	751.07	22.98	427.50	425.00	5,406.20	1,805.00	1,051.00	200.00	0.00	891.67	17,532.42

Cash for delivery

## LOCALISM ACT 2011

### ROWSLEY PARISH COUNCIL CODE OF CONDUCT MAY 2019

As a member or co-opted member of Rowsley Parish Council I have responsibility to represent the community and work constructively with our staff and partner organisations to secure better social, economic and environmental outcomes for all.

In accordance with the localism Act provisions, when acting in this capacity i.e.

- At formal meetings of the Council, its Committees and Sub-Committees
- When acting as a representative of the Authority
- In discharging functions as a Parish Councillor
- At briefing meetings with officers and at site visits
- When corresponding with the Council, other than in a private capacity

I am committed to behaving in a manner that is consistent with the following principles to achieve best value for our residents and maintain public confidence in this authority.

**SELFISHNESS:** Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

**INTEGRITY:** holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

**OBJECTIVITY:** in carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

**ACCOUNTABILITY:** Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

**OPENNESS:** Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

**HONESTY:** holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts in a way that protects the public interest.

**BULLYING AND HARASSMENT:** holders of public office must treat others with respect and must not pursue a course of conduct which amounts to bullying or harassment of another.

**LEADERSHIP:** holders of public office should promote and support these principles by leadership and example.

The Act further provides for registration and disclosure of interests and in Rowsley Parish Council this will be done as follows:

#### 1. DISCLOSABLE PECUNIARY INTERESTS

I will –



- Comply with the statutory requirements to register, disclose and withdraw from participating in respect of any matter in which I have a Disclosed Pecuniary Interest as defined in Appendix A.
- Keep my register of interests up to date and notify the monitoring Officer in writing within 28 days of becoming aware of any change in respect of my interests.
- Make verbal declaration of the existence and nature of any Disclosable Pecuniary Interest at any meeting at which I am present at which an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.

## **2. SENSITIVE INFORMATION**

Where I consider that the information relating to any of my interests in 1 above is sensitive information, and District Council's Monitoring Officer agrees, I need not include that information when registering that interest, or, as the case may be, a change to that interest under section 1.

In this Code "sensitive information" means information whose availability for inspection by the public creates, or is likely to create, a serious risk that I or a person who lives with me may be subjected to violence or intimidation.

## **3. OTHER INTERESTS**

In addition to the statutory requirements, I will make a verbal declaration of the existence and nature of any other non disclosable pecuniary interest or non pecuniary interest at any meeting at which I am present at which an item of business is under consideration, at or before the consideration of that item, or as soon as the interest becomes apparent where –

- The matter may be particularly regarded as affecting the well-being or financial standing of myself, a friend of my family or friends.
- It relates to, or is likely to affect, any of the interests listed in Appendix A to this Code, but in respect of my family or friends.

As a Member of Rowsley Parish Council, my conduct will in particular address the statutory principles of the Code of Conduct by: -

- Championing the needs of residents – the whole community and in a special way my constituents, including those who did not vote for me – and putting their interests first.
- Dealing with representations or enquiries from residents, members of our communities and visitors fairly, appropriately and impartially.
- Not allowing other pressures, including the financial interests of myself or others connected to me, to deter me from pursuing constituents' casework, the interests of the parish or the good governance of the authority in a proper manner.
- Exercising independent judgement and not compromising my position by placing myself under obligations to outside individuals or organisations who might seek to influence the way I perform my duties as a member/co-opted member of this authority.

- Listening to the interests of all parties, including relevant advice from statutory and other professional officers, taking all relevant information into consideration, remaining objective and making decisions on merit.
- Being accountable for my decisions and co-operating when scrutinised internally and externally, including by local residents.
- Contributing to making this authority's decision-making processes as open and transparent as possible to enable residents to understand the reasoning behind those decisions and to be informed when holding me and other members to account but restricting access to information when the wider public interest or the law requires it.
- Respecting the confidentiality of information which I receive as a member in accordance with the Council's Member/Employee Protocol.
- Behaving in accordance with all our legal obligations, with particular regard to the:
  - Data Protection Act 1998
  - GDPR 2018
  - Freedom of Information Act 2000
  - Bribery Act 2010
  - Equality Act 2010
- Having regard to the principles of the Council's policies, protocols and procedures, including on the use of the Authority's resources.
- Valuing my colleagues and staff and engaging with them in an appropriate manner and one that underpins the mutual respect between us that is essential to good local government.
- Always treating people with respect, including the organisations and public I engage with and those I work alongside.
- Providing leadership through behaving in accordance with these principles when championing the interests of the community with other organisations as well as within this authority.