

BOWLAND FOREST (LOWER DIVISION) PARISH COUNCIL

INCOME 2017/2018

Brought Forward: £998.18

RVBC Precept: £1200.00

HMRC VAT Refund £155.92

2354.41

PAYMENTS 2017/2018

27.05/17 Insurance..... 547.00

14/06/17 Admin.. Wages – Clerk..... 484.00

15/09/17 Social Hall Paint Exterior... 520.00

15/09/17 Audit..... 36.00

30/09/17 Social Hall Door Repair..... 119.77

11/03/18 Use of Social Hall..... 60.00

1766.77

INCOME 2018/2019

Brought Forward: £647.31

RVBC Precept: £1200.00

1847.31

PAYMENTS 2018/2019

1/03/18 & 22/03/19 Ground Rent..... 24.00

12/03/18 & 12/03/19 Use of Social Hall 120.00

08/04/18 Social Hall Dispenser Towels .. 37.96

10/10/18 Boiler Service & Repairs..... 183.30

19/06/18 Admin Wages- Clerk..... 489.00

29/11/18 Insurance..... 514.30

1/12/18 Donation..... 250.00

1618.56

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.

BOWLAND FOREST (LOWER DIVISION) 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:

£1,200

Annual gross expenditure for the authority 2018/19:

£1618.56

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

Mrs. W.E. Leeming.

Date

28/07/2019

Signed by Chairman

J. M. Alpe

Date

28/07/2019

Email

James@Jamesalpe.co.uk
James@Jamesalpe.co.uk

Telephone number

07973 511481

*Published web address

WWW.Whitewellpc.org

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

Annual Internal Audit Report 2018/19

BOWLAND FOREST (LOWER DIVISION) 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.			N/A
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
			N/A

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

3. 8. 2019

Name of person who carried out the internal audit

BARBARA GREEN

Signature of person who carried out the internal audit

Barbara Green

Date

3. 8. 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:

BOWLAND FOREST (LOWER DIVISION) 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	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	YES		<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.	YES		<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.	YES		<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.	YES		<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.	YES		<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.	YES		<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.	YES		<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.	YES		<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
			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:

5th August 2019

and recorded as minute reference:

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

Chairman

A. H. Elpe

Clerk

Mrs. W. E. Keeney

Section 2 – Accounting Statements 2018/19 for

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	498.18	647.31	<i>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.</i>
2. (+) Precept or Rates and Levies	1200.00	1200.00	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	155.92	647.31	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	484.00	489.00	<i>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.</i>
5. (-) Loan interest/capital repayments	NA	NA	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	1222.79	1129.56	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	647.31	228.75	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	NONE	NONE	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	111,118.00	111,118.00	<i>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.</i>
10. Total borrowings	NONE	NONE	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

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

Mrs. W.E. Reening

Date 5th August 2019

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

5-8-2019

as recorded in minute reference:

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

M. J. Alpo

BOWLAND FOREST (LOWER DIVISION) PARISH COUNCIL

A Meeting was held on Monday, 24th June 2019 in the Social Hall, Whitewell at 7.00p.m.

Present at The Meeting: Councillors J. Alpe, S. Miller, G. Robinson, T. Robinson, Miss E. Leeming and Clerk, Mrs W. Leeming.

Minutes of The Meeting held on the 15th April 2019, were read and signed as correct by the Chairman Councillor J. Alpe and seconded by S. Miller.

Matters Arising from the Minutes: *Thorneyholme Hall planning Application has been withdrawn.

* B4RN: Easement contracts are being signed. The Duchy of Lancaster Estate has written to tenants accepting B4RN to pass over the land and the Duchy to support tenants with payments over the first twelve months of installation.

AGENDA: *Election of Council Officer: The Declaration of Acceptance of Office had been received at the Ribble Valley Council Offices but the Declaration of Interest had not been received. The Clerk was awaiting from Diane Rice of the Legal Department for further instruction and would inform all Councillors of the next procedure.

*Application for Planning 3/2019/0481 Applicant Mr & Mrs Bentley, Lees House Farm, Whitewell Road, Cow Ark BB7 3DG – Replacement summer house. Councillor G. Robinson had been to see Mr & Mrs Bentley and the application for replacement is for the same size of summerhouse as the existing one. There were NO OBJECTIONS. A letter to be sent to Ribble Valley Borough Council. * Councillor S. Miller had enquired at the Ribble Valley Offices. There were two further planning applications: (a) Planning Application: 3/2019/0439 RE: Proposed Forestry Tracks Near Spire - to insert a track off Easington Road below the opposite of Spire Farm entrance to the plots of forestry. Councillor G. Robinson said legally, there would need to be 800 metres vision off the track each way of Easington Road. It was agreed to await until the Lancashire County Council had made their decision regarding the highway. Also, the Councillors agreed to the Application in principle as wind was causing the trees to fall and also, there was some die – back of some of the trees.

(b) An Application at Sugar Hill Farm for extension of garage & upper storey to the farmhouse. Councillor S. Miller said that the application had been made in March 2019. The Clerk was at the time 'off-line'; and had informed the Ribble Valley Offices. The Councillors were unanimous in agreement that being off-line could not be helped. Councillor S. Miller said that the works for planning were not out of line with the environment and surrounding area. All Councillors agreed.

* Concurrent Function Grants 2019/2020: The Councillors were interested in the Parish Lengthman and the Clerk was asked to enquire further on the Grant scheme. Further, the Councillors raised attention that many of the ditches at the side of the roads were filling up and surface water was emerging onto the roads especially in wet weather causing a danger. Also, E. Leeming brought attention that many hedges were dangerously encroaching the view on to the roads especially at road junctions, prohibiting the view of oncoming vehicles and cyclists. It was unanimously agreed to prepare an open letter to residents regarding hedges needing to be cut in September after birds nesting season. Also, it would be good to place a poster on the noticeboards and speak to Mrs Eileen Joy to place a notice in the Parish Church magazine in order to make residents aware to cut and trim back their hedges.

* A letter of invitation had been prepared to invite the Mayor and Mayoress of Ribble Valley Borough Council to attend the Harvest Festival Service at Whitewell Saint Michael Parish Church on Sunday,

2.

8th September 2019, to arrive for coffee in the Social Hall at 10.30a.m. The Councillors all agreed for the letter to be sent.

Any Other Business: * Councillor G. Robinson brought the attention to the meeting that the tarmac has broken away at each side of the Middle Lees road to the lower road known as Chipping Road, Cow Ark. Also, the tarmac had broken away and there were potholes on the road from the bridge known as Doeford Bridge towards Doeford Bungalow, Whitewell. The potholes and broken tarmac at both sites were a potential risk of accidents to both vehicles and cyclists. The Clerk was to get in touch with Lancashire County Council.

*A letter has been received from the Duchy of Lancaster regarding contact details for the Clerk of the Parish Council. A letter to be sent to them.

* Social Hall Insurance: Records show that an Electrical Certificate is needed, and the insurers need to know of any indication of whether there are any defects which need to be done or whether there are no defects. Councillors G Robinson and T. Robinson will let the Clerk know when the work has been completed.

There being no other business, the meeting closed at 7.55p.m.

Cheques: Allied Westminster (Insurance Services) Ltd – for Whitewell Social Hall Insurance £473.14

Mrs Wendy Leeming

Clerk to Bowland Forest (Lower Division) Parish Council

25th June 2019.