

TRANSPARENCY CODE REQUIREMENTS 2023 - 2024

Little Horwood Parish Council

Page 1 – Index

Page 2 – Audit Exemption certificate 2023/2024

Page 3 - Annual Governance Statement 2023/2024

Page 4 – Accounting Statements 2023/2024

Page 5 – Annual Internal Audit Report 2023/2024

Page 6 - Expenditure during the year over £100 2023/2024

Page 7 – Exercise of Public Rights 2023/2024

Page 8 – Bank reconciliation 2023/2024

Page 9 - Table of variances between 2022/2023 & 2023/2024

Page 10 – Councillors Roles and Responsibilities 2023/2024/2025

Page 11 - LHPC property list

Audit Exemption Certificate

Certificate of Exemption – AGAR 2023/24 Form 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 2024, 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 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

Little Horwood Parish Council

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24: **£21,952**

Total annual gross expenditure for the authority 2023/24: **£19,598**

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 Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), 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 Local 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 the above statements apply and 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, 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 the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

16/05/2024

Signature



Date

16/05/2024

I confirm that this Certificate of Exemption was approved by this authority on this date:

16/05/2024

as recorded in minute reference:

ITEM 22c

Generic email address of Authority

clerk@littlehorwoodpc.org.uk

Telephone number

01296 715829

*Published web address

<https://www.little-horwood.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, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Little Horwood 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 2024, 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
			✓

*For any statement to which the response is ‘no’, an explanation must be published

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

16/05/2024

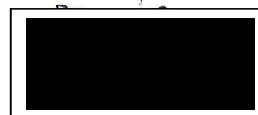
and recorded as minute reference:

ITEM 22a

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

Chair

Clerk



Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No

<https://www.little-horwood.co.uk/>

Section 2 – Accounting Statements 2023/24 for

Little Horwood Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	20,127	23,290	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	17,500	19,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	17,179	2,952	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	2,681	2,681	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	28,835	16,917	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	23,290	25,644	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	23,290	25,644	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	38,885	39,443	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).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)		✓		The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

16/05/2024

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

16/05/2024

as recorded in minute reference:

ITEM 226

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

Annual Internal Audit Report 2023/2024

Not yet available.

Little Horwood Parish Council

Expenditure over £100 for the financial year 2023/2024

Invoices are available for inspection. Please apply to the clerk.

Date	Clerk's Ref		Type	Payments
03/04/2023	LH 23.02	Clerk's salary	SS	670.28
05/04/2023	LH 23.04	nPower inv. IN0669224 Streetlighting power	DD	243.83
18/04/2023	LH 23.05	LH Recreation Ground Trust grant	FPO	2500.00
12/05/2023	LH 23.10	Gallagher/Hiscox Public Liability Insurance	FPO	685.73
23/05/2023	LH 23.11	VAT refund to HMRC	FPO	2556.47
19/06/2023	LH 23.12	Sparkx Inv. 4796 change streetlights 13 & 16 to LED	FPO	816.00
01/06/2023	LH 23.13	WGC inv. 705 grass cutting devolved services & LH green spaces	FPO	678.00
06/06/2023	LH 23.17	Internal Audit inv. 1984 Blackcat Accts Ltd	FPO	100.00
01/07/2023	LH 23.19	Clerk's salary	FPO	670.28
01/07/2023	LH 23.20	WGC inv. 714 grass cutting devolved services & LH green spaces	FPO	678.00
17/07/2023	LH 23.21	nPower inv. IN7621536 Streetlighting power	DD	250.70
01/08/2023	LH 23.24	WGC inv. 721 grass cutting devolved services & LH green spaces	FPO	678.00
01/09/2023	LH 23.25	WGC inv. 729 grass cutting devolved services & LH green spaces	FPO	678.00
02/10/2023	LH 23.27	Clerk's salary	SO	670.28
14/09/2023	LH 23.28	Wel Medical defibrillator battery inv.I270788	FPO	279.54
21/09/2023	LH 23.29	Safety signs for litter pick repayment to clerk inv. 1695307043	FPO	158.88
21/09/2023	LH 23.30	External Audit PKF Littlejohn inv. SB20232084	FPO	252.00
01/10/2023	LH 23.31	WGC inv. 737 grass cutting devolved services & LH green spaces	FPO	678.00
04/10/2023	LH 23.32	nPower inv.IN08556647 Streetlighting power	DD	330.77
01/11/2023	LH 23.33	WGC inv. 742 grass cutting devolved services & LH green spaces	FPO	678.00
23/11/2023	LH 23.42	Winslow & District Bus donation	FPO	100.00
02/01/2024	LH 23.48	Clerk's salary	SO	670.28
04/01/2024	LH 23.49	nPower inv.IN09357727 Streetlighting power	DD	550.16
29/12/2023	LH 23.50	Clerk's new Dell laptop invoice	FPO	680.60
09/01/2024	LH 23.51	Sparkx invoice INV 5202 converting 2 streetlights lights to LED 2/11	FPO	969.60
25/01/2024	LH 23.52	Sparkx invoice INV 5264 converting 1 light to LED 17	FPO	601.80
27/02/2024	LH 23.55	Bucks Council dog waste collection inv. 2205075605	FPO	350.52

Smaller authority name: **Little Horwood Parish Council**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**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 _____ 21st May 2024 _____ (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.</p> <p>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 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Mandy Cliffe, Clerk to the Council Tel: 07926/777055/01296 715829 Email: clerk@littlehorwoodpc.org.uk</p> <p>commencing on (c) Monday 3 June 2024 _____</p> <p>and ending on (d) Friday 12 July 2024 _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• 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. <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) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Steve Simpson, Chair LHPC Mandy Cliffe, Clerk to the Council and Responsible Financial Officer</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 Chair 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 Chair of the parish meeting</p>

**LITTLE HORWOOD PARISH COUNCIL: – Annual
Return**

Financial Year End 31st March 2024

Prepared by Amanda Cliffe, Parish Clerk Little Horwood, DATE

Balance as per Bank Statements at 31st March 2024

		£	£
Treasurers Account	TSB Account 00071458	5879	
Business Instant Access Account	TSB Account 07210550	19765	
Total Bank Balance at 31st March 2024			<u>25644</u>
Less unpresented cheques at 31 st March 2024			

Unbanked cheques

		0	
Total unpaid invoices			0
Unbanked cash		0	
Total unbanked cash		0	

Net Balance at 31st March 2023

25644

The net balances reconciles to the ledger as follows

Opening Balance 1 Apr 2023	TSB Account 00071458	5202	
Opening Balance 1 Apr 2023	TSB Account 07210550	18089	
Add receipts	TSB Account 00071458	20275	
Add receipts	TSB Account 07210550	1676	
Less payments	TSB Account 00071458	-19598	
Less payments	TSB Account 07210550	0	
Closing balance at 31st March 2024			<u>25644</u>

LITTLE HORWOOD PARISH COUNCIL
ANALYSIS OF VARIANCES 2023/2024

Section 2 Boxes		2022/2023	2023/2024	Variance	%Change	Explanation of variance
Box 2	Precept	17,500.00	19,000.00	2,000.00	13%	Increase due to rising green spaces maintenance costs, prep for Clerk salary increase
Box 3	Other Income	17,179.00	2,952.00	-14,227.00	-801%	£10,500 received from LHRGT & Gofundme appeal, VAT refund £3214 higher in 2022/2023. Grant for bus stop renovations received in 2022/2023 £380
Box 4	Staff Costs	2,681.00	2,681.00	0.00	0%	No change
Box 5	Loan Interest/Capital Repayments	0	0	0	0%	N/A
Box 6	Other Payments	28,835.00	16,917.00	-11,918.00	-103%	£6800 repaid to LHRGT (received in error) & planning consultant paid £5700, tree trimming £340, £155 Queens Green Canopy plaque in 2022/2023. One off HMRC VAT refund £2560 paid in 2023/2024
Box 7	Balances Carried Forward	23,290.00	25,644.00	2,354.00	12%	Explanation not required
Box 9	Fixed Assets	38,885.00	39,402.00	517.00	1%	A new computer was purchased £517.00 net of VAT
Box 10	Total Borrowings	0	0	0	0%	

Little Horwood Parish Council 2023 - 2024

Councillors and their Responsibilities

Name of Councillor	Responsibilities	Projects	Committees Attending
Steve Simpson Chairman	Defibrillator training & maintenance with AK Footpath walk with ADM stile repairs Organising Annual Parish meeting in April PC Trustee Little Horwood Trust (Chairman) Review of Planning Applications Flooding Police liaison HS2/EWR liaison Highways repairs	Street Furniture Annual Asset Register review	Little Horwood Trust
Robbie Macpherson Vice Chairman	Organise Litter Pick Review of Planning Applications		North Bucks Parishes Planning Consortium (NBPPC) Bucks Council Planning Forum
Amanda Digne-Malcolm	Quarterly review of Parish Council accounts Budget setting with Clerk Review of Planning Applications Footpath walk with SS	Annual Asset Register review	Little Horwood Trust Parish Liaison Committee
David Foster	Annual audit of the grass cutting contractor PC Rep on LH Recreation Ground Committee Green Spaces	Devolution	Green spaces
Chris Hooper	PC Rep on LH Memorial Hall Management committee Winslow & Villages Community Board representative Risk Assessment audit		Winslow & Villages Community Board LH Memorial Management committee
Andrew Kane	Defibrillator training & maintenance with SS Maintain and download data from MVAS speed control equipment & MVAS stats analysis Review of Planning Applications Review the website for compliance with transparency and accessibility regulations		

Little Horwood Parish Council Property List

The Green

The Millennium Wood

The Spinney