

OVER ALDERLEY PARISH COUNCIL

Payments - 2016/17

| Date | Payment (ex. VAT) | VAT that can not be recovered | Purpose |
|-----------|----------------------|-------------------------------------|--|
| 09-May-16 | 10.51 | 0.00 | Water charges (Allotments) |
| 16-May-16 | 88.55 | 0.00 | ChALC - Annual Affiliation Fee 2016/17 |
| 27-May-16 | 95.00 | 0.00 | Internal Audit 2015/16 |
| 18-Jul-16 | 192.55 | 0.00 | Grant - Queen's Birthday Celebration |
| 02-Aug-16 | 0.00 | 0.00 | External Audit 2015/16 |
| 09-Sep-06 | 44.33 | 0.00 | Water charges (Allotments) |
| 11-Nov-16 | 21.69 | 0.00 | Water charges (Allotments) |
| 16-Jan-17 | 1,000.00 | 0.00 | Grant - Over Alderley & Birtles Reading Room |
| 08-Feb-17 | 7.68 | 0.00 | Water charges (Allotments) |
| 20-Mar-17 | 35.00 | 0.00 | Data Protection Registration Fee |
| 20-Mar-17 | 590.03 | 0.00 | Clerk's Salary & Expenses |
| 20-Mar-17 | 113.80 | 0.00 | Employee Income Tax |
| 20-Mar-17 | 253.00 | 0.00 | Insurance Premium 2016/17 |
| 20-Mar-17 | 60.00 | 0.00 | Room Hire |

OVER ALDERLEY PARISH COUNCIL

Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

OVER ALDERLEY PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|---|
| | 31 March 2016 £ | 31 March 2017 £ | Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. |
| 1. Balances brought forward | 2,857 | 2,946 | 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 | 2,000 | 2,500 | Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 1,069 | 292 | 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 | 449 | 680 | 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 smaller authority's borrowings (if any). |
| 6. (-) All other payments | 2,531 | 1,870 | 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 | 2,946 | 3,188 | 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 | 2,946 | 3,188 | 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 | 1,891 | 1,891 | This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments. |
| 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 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 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

[Redacted Signature]

Date

26/04/2017

I confirm that these accounting statements were approved by this smaller authority on:

15/05/2017

and recorded as minute reference:

20/17

Signed by Chair at meeting where approval is given:

[Redacted Signature]

OVER ALDERLEY PARISH COUNCIL

CASH/BANK RECONCILIATION AS AT - 31 March, 2017

CASH

| | |
|----------------------------------|-----------------|
| Balance Brought Forward 01/04/16 | |
| Current Account | 465.15 |
| Business Reserve Account | 2,480.57 |
| Plus Receipts | 2,792.26 |
| | <hr/> |
| | 5,737.98 |
| Less Payments | 2,550.16 |
| Balance Carried Forward 31/03/17 | <hr/> <hr/> |
| | 3,187.82 |

BANK (Natwest)

| | | | |
|--|----------|-------------|-------------------|
| Business Reserve Account - | 2,481.42 | | 31/03/17 |
| Add income/transfer received since above Statement | | | |
| | <hr/> | 0.00 | |
| Less unrepresented cheques | | | |
| | <hr/> | 0.00 | |
| | <hr/> | | 2,481.42 31/03/17 |
| Current Account - | 766.40 | | 31/03/17 |
| Add income received since above Statement | | | |
| | <hr/> | 0.00 | |
| | | 0.00 | |
| Less unrepresented cheques/ Transfer | | | |
| Approved | <hr/> | -60.00 | |
| | | -60.00 | |
| | <hr/> | | 706.40 31/03/17 |
| Total Bank Balances 31/03/17 | | <hr/> <hr/> | 3,187.82 |

OVER ALDERLEY PARISH COUNCIL

VARIATIONS - 2016/17

- Box 1** + 89 2015/16 - Underspend on Clerk's salary & allowances - £156
2015/16 - Overspend on general administration - (£153)
2015/16 - Underspend on maintenance, room hire & water charges - £171
2015/16 - Overspend on Transparency Code compliance - (£873)
2015/16 - Underspend on budgeted item taken from balances - (£221)
2015/16 - Unbudgeted receipts: Transparency Code £879, Interest £2,
Allotment Rent £128
- Box 2** + 500 Increase in Clerk's salary - £70
Increase in general administration - £148
Increase to maintain adequate working balance - £282
- Box 3** - 777 Decrease in Grant receipts (Transparency Code) - (£879)
Decrease in other Grant receipts - (£30)
Decrease in Allotment Rent - (£4)
Decrease in Interest - (£1)
Increase in VAT reclaim - £137
- Box 4** + 231 Increase due to payment relating to full 2016/17 financial year - £231
- Box 5** Nil
- Box 6** - 661 Overall decrease in General Administration - (£4)
Increase in grants - £192
Decrease in Transparency Code payments - (£873)
Decrease in VAT - (£70)
Increase in water charges - £34
Increase in room hire - £60
- Box 7** + 242 Overspend on Clerk's salary & allowances - (£5)
Underspend on general administration - £42
Underspend on maintenance, room hire & water charges - £106
Overspend on grants - (£193)
Unbudgeted receipts: Grant £31 , Interest £1, Allotment Rent £123
VAT reclaim £137
- Box 8** + 242 As per box 7
- Box 9** Nil
- Box 10** Nil

OVER ALDERLEY PARISH COUNCIL

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

OVER ALDERLEY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

| | Agreed | | 'Yes' means that this smaller 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 smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | considered the financial and other risks it faces and has 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 smaller 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 | NA |
| | | | ✓ |
| | | | has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts. |

This annual governance statement is approved by this smaller authority on:

15/05/2017

and recorded as minute reference:

18/17

Signed by Chair at meeting where approval is given:

[Redacted Signature]

Clerk:

[Redacted Clerk Name]

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

OVER ALDERLEY PARISH COUNCIL

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

Over Alderley Parish Council

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

| Internal control objective | Agreed? Please choose only one of the following | | |
|--|---|--------------------|---------------------|
| | Yes | No* | Not covered** |
| A. Appropriate accounting records have been kept properly throughout the year. | ✓ | | • |
| B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This smaller 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. | N/A | no petty cash held | |
| G. Salaries to employees and allowances to members were paid in accordance with this smaller 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. (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 smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit JDM BUSINESS SERVICES LTD

Signature of person who carried out the internal audit [REDACTED] Date 07/5/2017

*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, internal audit must explain why not (add separate sheets if needed).

OVER ALDERLEY PARISH COUNCIL

Parish Council Membership - 2016/17

Cllr Sue Clarke - Chairman
Cllr David Burns - Vice Chairman
Cllr David Caplin
Cllr John Potts
Cllr John Venables
Cllr Sue Wren

Councillor Responsibilities - 2016/17

Over Alderley Parish Council does not operate a Committee system.

Public Land & Building Assets - 2016/17

Over Alderley Parish Council does not hold any land or building assets.