

OVER ALDERLEY PARISH COUNCIL

Payments - 2017/18

(Details of payments made of greater than £100)

Date	Payment (ex. VAT) £	VAT that can not be recovered £	Purpose
19/03/18	762.61	0.00	Clerk's Salary & Expenses
19/03/18	159.40	0.00	Employee Income Tax
19/03/18	1000.00	0.00	Grant - Over Alderley & Birtles Reading Room
19/03/18	257.60	0.00	Insurance Premium 2017/18

OVER ALDERLEY PARISH COUNCIL

Section 2 – Accounting Statements 2017/18 for

OVER ALDERLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	2,946	3,188	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	2,500	2,750	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	292	645	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	680	909	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	1,870	1,688	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	3,188	3,986	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	3,188	3,986	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	1,892	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 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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

[Signature] **UIRED**

Date

[Signature] **23/04/18**

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

[Signature] **21/05/18**

and recorded as minute reference:

[Signature] **MINUTE REFERENCE**

Signed by Chairman of the meeting where approval of the Accounting Statements is given

[Signature] **UIRED**

OVER ALDERLEY PARISH COUNCIL

CASH/BANK RECONCILIATION AS AT - 31 March 2018

CASH

Balance Brought Forward 01/04/17	
Current Account	706.40
Business Reserve Account	2,481.42
Plus Receipts	3,394.60
	<u>6,582.42</u>
Less Payments	2,596.41
Balance Carried Forward 31/03/18	<u><u>3,986.01</u></u>

BANK (Natwest)

Business Reserve Account -	2,482.06		31/03/18
Add income/transfer received since above Statement			
	<u>0.00</u>		
Less unrepresented cheques			
	<u>0.00</u>		
		2,482.06	31/03/18
Current Account -	2,460.96		31/03/18
Add income received since above Statement			
	<u>0.00</u>		
		0.00	
Less unrepresented cheques/ Transfer			
Approved	<u>-957.01</u>		
		<u>-957.01</u>	
		1,503.95	31/03/18
Total Bank Balances 31/03/18		<u><u>3,986.01</u></u>	

OVER ALDERLEY PARISH COUNCIL

VARIATIONS - 2017/18

<u>Box 1</u>	+	242	2016/17 - Overspend on Clerk's salary & allowances - (£5) 2016/17 - Underspend on general administration - £42 2016/17 - Underspend on maintenance, room hire & water charges - £106 2016/17 - Overspend on grants - (£193) 2016/17 - Unbudgeted receipts: Grant £31, Interest £1, Allotment Rent £123 VAT reclaim £137
<u>Box 2</u>	+	250	Increase in Clerk's salary - £11 Increase in general administration - £39 Increase for grant making provision - £200
<u>Box 3</u>	+	353	Increase in Grant receipts - £380 Increase in Allotment Rent - £72 Decrease in VAT reclaim - (£99)
<u>Box 4</u>	+	229	Increase due to salary award and increased working hours - £229
<u>Box 5</u>		Nil	
<u>Box 6</u>	-	182	Overall decrease in General Administration - (£3) Decrease in grants - (£192) Decrease in VAT - (£4) Decrease in water charges - (£14) Increase in room hire - £30 Increase in asset purchase - £1
<u>Box 7</u>	+	798	Overspend on Clerk's salary - (£223) Underspend on general administration - £88 Underspend on maintenance, room hire & water charges - £89 Underspend on grants - £200 Overspend on asset purchase - (£1) Unbudgeted receipts: Grant £411 , Interest £1, Allotment Rent £195 VAT reclaim £38
<u>Box 8</u>	+	798	As per box 7
<u>Box 9</u>	+	1	Purchase of red telephone kiosk - £1
<u>Box 10</u>		Nil	

OVER ALDERLEY PARISH COUNCIL

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

OVER ALDERLEY 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 2018, that:

	Agreed		'Yes' means that this authority:	
	Yes	No		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>	
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</i>
			✓	

This Annual Governance Statement is approved by this authority and recorded as minute reference:

MINUTE REFERENCE

dated **21/05/18**

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

Chairman

Clerk

OVER ALDERLEY PARISH COUNCIL

Annual Internal Audit Report 2017/18

OVER ALDERLEY 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 2018.

The internal audit for 2017/18 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.	N/A	<i>no petty cash held</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. (For local councils only)	Yes	No	Not applicable
	Trust funds (including charitable) – The council met its responsibilities as a trustee.		

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

28/04/2018

Name of person who carried out the internal audit

JDH BUSINESS SERVICES INTERNAL LTD

Signature of person who carried out the internal audit

[Signature]
SIGNATURE REQUIRED

Date

28/04/2018

*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)

OVER ALDERLEY PARISH COUNCIL

Parish Council Membership - 2017/18

Cllr Sue Clarke - Chairman
Cllr David Burns - Vice Chairman
Cllr Ian Beaumont
Cllr David Caplin
Cllr John Potts
Cllr John Venables
Cllr Sue Wren (Resigned: September 2017)

Councillor Responsibilities - 2017/18

Over Alderley Parish Council does not operate a Committee system.

Public Land & Building Assets - 2017/18

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