

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

ADDINGHAM 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	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
			✓

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

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

93/18 (1) REFERENCE

dated

16/05/18

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.addingham-pc.gov.uk ADDRESS

Section 2 – Accounting Statements 2017/18 for


ADDINGHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	84624	66889	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	45263	58688	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	25362	34685	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	30384	33743	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	57976	83753	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	66889	42766	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	98447	58498	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	* 224394 (RESTATED)	253025	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.

* 2016/17 ANNUAL RETURN = £744021 (SEE EXPLANATION OF VARIANCES)

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


Date 16/05/18

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

16/05/18

and recorded as minute reference:

93/18 (2)

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

 SIGNATURE REQUIRED

Annual Internal Audit Report 2017/18

ADDINGHAM 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.			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. (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

11/04/2018

Name of person who carried out the internal audit

ANDREW BOSMANS BA (HONS)

Signature of person who carried out the internal audit



Date

11/04/2018

*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).

ADDINGHAM PARISH COUNCIL

BANK RECONCILIATION

Financial year ending 31 March 2018

Prepared by Jane Markham, Clerk to the Council

	£	Current £
Balance per bank statements as at 31 March 2018 Current		59,318.58

Less unrepresented cheques at 31 March 2018

Cheque number	551	20.00
	556	80.00
	561	21.97
	566	107.75
	567	368.29
	569	222.12

820.13

Add any unbanked cash at 31 March 2018

Net balances at 31 March 2018

58,498.45 0.00

Total balances - bank account

58,498.45

*The net balances reconcile to the Cash Book (receipts and payments account)
for the year as follows:*

CASH BOOK

Opening balance 1 April 2017

98,447.18

add receipts in the year

92,100.91

less payments in the year

-132,049.64

Closing balance per cash book 31 March 2017

58,498.45 0

Closing balances - bank account

58,498.45

Reconciliation between Box 7 and Box 8 in Section 2 – pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority: Addingham Parish Council

County area (local councils and parish meetings only): West Yorkshire

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		42766
Deduct: Debtors		
VAT	• 4397.66	
	•	
	•	
	•	
	4397.66	
Deduct: Payments made in advance (prepayments)		
	•	
	0	
Total deductions		4397.66
Add: Creditors (must not include community infrastructure levy (CIL) receipts)		
Staff	• 2295.77	
Professional fees	• 10233.00	
Election (provision)	• 5000.00	
Other	• 2600.52	
	20129.29	
Add: Receipts in advance (must not include deferred grants/loans received)		
	•	
	•	
	0	
Total additions		20129.29
Box 8: Total cash and short term investments		58498

Explanation of variances – pro forma

Name of smaller authority: Addingham Parish Council

County area (local councils and parish meetings only): West Yorkshire

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	45263	58688	13425	29	Precept increased to pay for budgeted increase in grants (budget increased by £6500) and in professional fees (increased by £8500)
Box 3 <i>Total other receipts</i>	25362	34685	9323	36	VAT repayment of £14000 (2016/17 £4300) higher, due to increase in expenditure
Box 4 <i>Staff costs</i>	30384	33743	3359	11	
Box 5 <i>Loan interest/ capital repayments</i>	N/A	N/A	N/A	N/A	
Box 6 <i>All other payments</i>	57976	83753	25777	44	Expenditure (from earmarked reserves) on capital projects to improve Council assets (new toilet block: £28000; investigations to repair Old school: £11000)
Box 9 <i>Total fixed assets & long term investments & assets</i>	744021	253025	490996	66	2016/17 asset value restated to £224394: <ul style="list-style-type: none"> - to ensure consistency of valuation method (at cost; previously a mix of cost and insurance valuation methods used) in line with Council policy approved in March 2018 - to include all land owned by Council at nominal value of £1 as applicable (previously not shown in Register), following exercise 2017/18 to identify and register all land holdings. Asset value, as restated, increased to record cost of new toilet block

Box 10 <i>Total borrowings</i>	N/A	N/A	N/A	N/A	
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: N/A				

**CONFIRMATION OF THE DATES OF THE PERIOD FOR THE
EXERCISE OF PUBLIC RIGHTS**

Name of smaller authority: Addingham Parish Council

County Area (local councils and parish meetings only): West Yorkshire

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on 4 June 2018

and ending on 13 July 2018

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days inclusive and must include the first 10 working days of July 2018.
We have suggested the following dates: Monday 4 June – Friday 13 July 2018.
The latest possible dates that comply with the statutory requirements are Monday 2 July – Friday 10 August 2018.)

Signed: 

Role: Clerk

**PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH
THE AGAR AND OTHER REQUESTED DOCUMENTATION**