

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

YOULGRAVE 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 2016, 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 and recorded as minute reference:

2191 d
dated 19/04/16

Signed by:

Chair

B. Liddle
dated 19.04.2016

Signed by:

Clerk

J. Hall
dated 19/4/16

*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.

Section 2 – Accounting statements 2015/16 for

Enter name of smaller authority here:

YOULGRADE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
			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	43309	57847	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	17523	17523	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	24262	16757	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	6976	10309	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	20271	26426	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	57847	55392	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	57847	55392	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	150627	150627	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	NIL	NIL	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.
	Yes		

I certify that for the year ended 31 March 2016 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

[Signature]

Date 19/4/16

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

19/04/2016

and recorded as minute reference:

2191e

Signed by Chair of the meeting approving these accounting statements.

[Signature]

Date 19.04.2016

YOULGRAVE PARISH COUNCIL



Notes to Accounts YE: 31/03/2016
Statement of Significant Variations: (variance > £150 or 15% of last year)

Line 2:	0				
Line 3:	-7505				
CE Car park Honesty box	3,393	4,643	36.84%	1,250	Popular with walkers
Defibrillator fund for 4 units	2,188	341	-84.42%	-1,847	All installed - future replacement
Toilets honesty box	402	783	94.62%	381	First full year in 2016
Playing field lettings	690	1,160	68.14%	470	Includes refundable deposit system
Well Dressing Car park	730	591	-19.02%	-139	poor weather & clash with Eroica
Govt grant	1,263	837	-33.73%	-426	Parish grant from govt decreases 4yrs
Reimbursables	3,775	4,200	11.26%	425	Varies with no. of mowing cuts needed
VAT Refund	7773	0	-100.00%	-7,773	2yr vat claim (<1700) submitted after year end
Remainder	4,048	4,202	3.80%	154	
Total income	24,262	16,757		-7,505	

Line 4:	3,333	Transfer of 10yrs budgeted annuity to NEST pension + 1 yr project			
Line 5:	none				
Line 6:	6155				

Capital schemes	227	2,980	1213.18%	2,753	Storage unit, Shelter, BMX trail
Playing fields maintenance	6,348	7,550	18.93%	1,202	repairs to existing paths
Holywell toilet block	402	140	-65.17%	-262	running costs part grant balance offset
General maintenance	676	2,258	234.08%	1,582	allotment wall repairs
s137	250	430	72.00%	180	Supported extra local groups
grit for winter	211	34	-83.89%	-177	
Footpath maintenance	430	1,825	324.42%	1,395	Costs vs DCC grant - year end crossover
Election	0	1,314	100.00%	1,314	4yrly cost contested
VAT	1,140	614	-46.13%	-526	VAT Carried forward
Website	638	0	-100.00%	-638	new site
s144	195	52	-73.33%	-143	new tree lights last yr
Remainder	9,754	9,229	-5.39%	-525	
Total expenditure	20,271	26,426		6,155	

Line 7&8: match
Line 9: unchanged

Receipt and Expenditure

Balances @ 31 March 16

Balance brought forward 1.4.2015	57848
Total Income	34280
LESS Expenditure	-36736
	<u>55393</u>

Represented by

Co-Op 12 month Fixed Term account	35931	
Co-Op Deposit Account	4	
Co-Op Current account	3,415	Defibrillator monies
Unity trust Current account	16,112	Secure internet authorisation banking facility
ADD Unpresented receipts	0	
LESS Unpresented cheques	-69	Payment for March cheques not yet cashed
	<u>55393</u>	

Reserve Accounts @

	31/03/2015	31/03/2016	
Clerk's Annuity Reserve	£1,900	£0	transferred to NEST
Election Reserve	£1,529	£1,529	reserve for elections
Pavilion / Play Equipment Fu	£3,382	£3,149	For repairs & replacements
Clerks salary addl budget	£1,400	£0	completed
Youth Shelter and installation	£2,000	£0	completed
Toddler Swing replacement	£1,300	£1,000	reserve for 2nd unit
Path and Bike Trail	£3,000	£2,527	transfer to new allotment wall project
Trim Trail	£2,000	£2,000	Project for 2016/17
Noticeboard fixing	£430	£0	completed
Tennis court surface	£0	£1,545	Ring fenced old Tennis club donation for renewal
Allotment Walls	£2,500	£1,220	reserve for repairs
Defibrillator Fund	£3,224	£3,415	Ring fenced for replacement units
Holywell Lane Toilet Block	£1,800	£1,527	Works carried out balance to offset running costs
Honesty Box CE Account	£33,382	£37,480	Long term planned Car park & building alterations
	<u>£57,847</u>	<u>£55,393</u>	

Annual internal audit report 2015/16 to

Enter name of smaller authority here:

YOUNG GRAVE 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 2016.

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.			✓ No Petty Cash.
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

Brian Wood

Signature of person who carried out the internal audit

Brian Wood

Date

09.05.2016

*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).