

Section 1 – Annual governance statement 2016/17

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 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:

25 / 04 / 2017

and recorded as minute reference:

2349

Signed by Chair at meeting where approval is given:

[Signature]

Clerk:

[Signature]

*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 2016/17 for

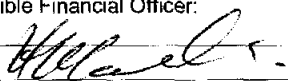
Enter name of
smaller authority here:

Youlgrave Parish Council

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	57847	55392	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	16757	28610	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	10309	7239	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	26426	29654	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	55392	64632	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	55392	64632	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	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	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.

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:



Date

25/04/2017

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

25/04/2017

and recorded as minute reference:

2350

Signed by Chair at meeting where approval is given:



YOULGRAVE PARISH COUNCIL



Notes to Accounts YE: 31/03/2017
Statement of Significant Variations: (variance > £150 or 15% of last year)

Line 2:	0			
Line 3:	11853			
CE Car park Honesty box	4,643	4,586	-1.23%	-57 Popular with walkers
Defibrillator fund for 4 units	341	33	-90.32%	-308 All installed - future replacement
Well dressings	591	483	-18.27%	-108 weather dependent
ALPF Honesty Box	0	213	#DIV/0!	213 New donation box
Footpath grant	860	0	-100.00%	-860 Claim not paid at yr end
Playing field lettings	1,160	922	-20.52%	-238 Includes refundable deposit system
Interest on investments	576	24	-95.83%	-552 Money to deposit account from Term
grants	2,090	10,000	378.47%	7,910 Awards for all 2017
Well Dressing Car park	591	483	-18.27%	-108 poor weather & clash with Eroica
Govt grant	837	420	-49.82%	-417 Parish grant from govt decreases 4yrs
Reimbursables	4,200	8,495	102.26%	4,295 2 received in same financial year
VAT Refund	0	1944	#DIV/0!	1,944 2yr vat claim submitted
Remainder	868	1,007	16.01%	139
Total income	16,757	28,610		11,853
Line 4:	-3,070			Last yr transfer of 10yrs budgeted annuity to NEST pension + 1 yr project
Line 5:	none			
Line 6:	3228			
Capital schemes	2,980	13,065	338.42%	10,085 Fitness trail equipment
Playing fields maintenance	7,550	7,087	-6.13%	-463 repairs to existing paths
Holywell toilet block	140	362	158.57%	222 running costs part grant balance offset
General maintenance	2,258	12	-99.47%	-2,246 allotment wall repairs last yr
s137	430	430	0.00%	0
grit for winter	34	222	552.94%	188 Refill bins
Footpath maintenance	1,825	0	-100.00%	-1,825 Costs vs DCC grant - year end crossover
Election	1,314	0	100.00%	-1,314 4yrly cost contested
VAT	614	3,205	421.99%	2,591 VAT Carried forward and vs claim above
Insurance	1,944	1,176	-39.51%	-768 renegotiated
Gen administration	432	846	95.83%	414
Remainder	6,905	3,249	-52.94%	-3,656
Total expenditure	26,426	29,654		3,228
Line 7&8:	match			
Line 9:	unchanged			

Receipt and Expenditure

Balances @ 31 March 17

Balance brought forward 1.4.2016	55392
Total Income	46133
LESS Expenditure	-36893
	<u>64632</u>

Represented by

Co-Op Current account non-defib	36045
Co-Op Deposit Account	4
Co-Op Current account	3,448 Defibrillator monies
Unity trust Current account	25,276 Secure internet authorisation banking facility
ADD Unpresented receipts	125 Early allotment and late rent receipt
LESS Unpresented cheques	-266 Payment for March cheques not yet cashed
	<u>64632</u>

Reserve Accounts @

	31/03/2016	31/03/2017
Election Reserve	£1,529	£1,529 reserve for elections
Pavilion / Play Equipment F	£3,149	£2,667 For repairs & replacements
Playing Field Mowing contingency		£4,310 buffer in case District grant is axed
Toddler Swing replacement	£1,000	£1,000 reserve for 2nd unit
Path and Bike Trail	£2,527	£1,527 transfer to new allotment wall project
Sports project	£2,000	£2,000 Project for 2017/18
Tennis court surface	£1,545	£1,545 Ring fenced old Tennis club donation for renewal
Allotment Walls	£1,220	£3,285 reserve for new wall - order placed
Defibrillator Fund	£3,415	£3,448 Ring fenced for replacement units
Holywell Lane Toilet Block	£1,527	£1,527 Works carried out balance to offset running costs
Honesty Box CE Account	£37,480	£41,794 Car park & building alterations Planning applied for
	<u>£55,393</u>	<u>£64,632</u>

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

Yougham 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.			✓ 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.	Agreed? Please choose only one of the following		
	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

02.05.2017

*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).