

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

Youlgrave 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.	✓		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 authority to conduct its business or manage 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 authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and 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 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	N/A
	✓		has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

*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:

2514

dated

24/04/18

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

Chairman

Clerk

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

Authority web address

www.youlgrave.org.uk

Section 2 – Accounting Statements 2017/18 for

Youlgrave Parish Council

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	55392	64,632	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	17993	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	28610	22,678	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	7239	7,785	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	29654	23,280	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	64,632	74,238	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	64,632	74,238	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	150,627	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



Date

24/4/18

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

24/04/18

and recorded as minute reference:

2515

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



YOULGRAVE PARISH COUNCIL



Notes to Accounts YE: 31/03/2018
Statement of Significant Variations: (variance > £150 or 15% of last year)

Line 2:	470				
Line 3:	-5932				
CE Car park Honesty box	4,586	4,493	-2.03%	-93	Popular with walkers
Defibrillator fund for 4 units	33	46	39.39%	13	All installed - battery replacement imminent
Well dressings	483	174	-63.98%	-309	weather dependent
ALPF Honesty Box	213	584	174.18%	371	New donation box full yr
Footpath grant	0	370	#DIV/0!	370	Claim not paid at prev yr end
Playing field lettings	922	781	-15.29%	-141	Includes refundable deposit system
Interest on investments	24	0	-100.00%	-24	Money to deposit account from Term
grants	10,000	10,775	7.75%	775	Awards for all 2017 and 2018
Govt grant	420	0	-100.00%	-420	Parish grant from govt finished
Reimbursables	8,495	3,895	-54.15%	-4,600	2 received in same financial year
VAT Refund	1944	0	-100.00%	-1,944	New claim No not arrive until new year
Remainder	1,490	1,560	4.70%	70	
Total income	28,610	22,678		-5,932	

Line 4: 546 Additional Hours
Line 5: none
Line 6: -6374

Capital schemes	13,065	8,478	-35.11%	-4,587	New projects started
Playing fields maintenance	7,087	6,195	-12.59%	-892	less mowing done
Holywell toilet block	362	520	43.65%	158	Finish project
General maintenance	12	700	5733.33%	688	bench maintenance
s137	430	293	-31.86%	-137	less applied for
grit for winter	222	267	20.27%	45	Refill bins
VAT	3,205	1,302	-59.38%	-1,903	VAT Carried forward- awaiting claim code
Insurance	1,176	1,221	3.83%	45	
Gen administration	846	961	13.59%	115	Report production
Remainder	3,249	3,343	2.89%	94	
Total expenditure	29,654	23,280		-6,374	

Line 7&8: match
Line 9: unchanged

Receipt and Expenditure

Balances @ 31 March 18

Balance brought forward 1.4.2017	64632
Total Income	40671
LESS Expenditure	-31065
	<u>74238</u>

Represented by

Co-Op Current account non-defib	36489	
Co-Op Deposit Account	4	
Co-Op Current account	3,494	Defibrillator monies
Unity trust Current account	34,251	Secure internet authorisation banking facility
ADD Unpresented receipts	0	
LESS Unpresented cheques	0	
	<u>74238</u>	

Reserve Accounts @

	31/03/2017	31/03/2018	
Election Reserve	£1,529	£1,529	reserve for elections
Pavilion / Play Equipment Fu	£2,667	£2,667	For repairs & replacements
Playing Field Mowing continç	£4,310	£4,090	buffer in case District grant is axed
Toddler Swing replacement	£1,000	£1,000	reserve for 2nd unit
Path and Bike Trail	£1,527	£1,367	transfer to new allotment wall project
Sports project	£2,000	£3,389	Project for 2018/19
Tennis court surface	£1,545	£1,545	Ring fenced old Tennis club donation for renewal
Allotment Walls	£3,285	£3,285	ALMOST completed - snow delayed
Defibrillator Fund	£3,448	£3,451	Ring fenced for replacement units
Holywell Lane Toilet Block	£1,527	£0	Roof finished
Honesty Box CE Account	£41,794	£51,915	WORKS STARTED on New Block
	<u>£64,632</u>	<u>£74,238</u>	

Annual Internal Audit Report 2017/18

Youlgrave 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 = 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)			
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

11.05.2018

Name of person who carried out the internal audit

BRIAN WOOD

Signature of person who carried out the internal audit



Date

11.05.2018.

*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).