

CHELFORD PARISH COUNCIL

Payments - 2016/17

Date	Payment (ex. VAT)	VAT that can not be recovered	Purpose
11-Apr-16	18.24	0.00	Electricity (3 months)
12-May-16	1226.45	0.00	Clerk's Salary & Expenses
12-May-16	120.80	0.00	Employee Income Tax
12-May-16	353.85	0.00	Annual Affiliation Fee 2016/17 - ChALC
12-May-16	20.00	0.00	Annual Affiliation Fee 2016/17 - Cheshire Community Action
12-May-16	20.00	0.00	Annual Affiliation Fee 2016/17 - Cheshire County Playing Fields Association
12-May-16	7.50	0.00	Purchase of notice board keys
12-May-16	133.00	0.00	Annual Safety Inspection - Playing Field Facilities
12-May-16	179.40	0.00	Chelford Village Website Hosting Fee
12-May-16	50.00	0.00	Parish Council Newsletter Printing
11-Jul-16	18.24	0.00	Electricity (3 months)
14-Jul-16	1126.32	0.00	Clerk's Salary & Expenses
14-Jul-16	95.00	0.00	Employee Income Tax
14-Jul-16	184.24	0.00	Donation - Queen's 90th Birthday Event
14-Jul-16	36.00	0.00	Annual Affiliation Fee 2016/17 - CPRE
14-Jul-16	390.00	0.00	Village Floral Displays
08-Sep-16	1144.34	0.00	Clerk's Salary & Expenses
08-Sep-16	101.80	0.00	Employee Income Tax
08-Sep-16	100.00	0.00	External Audit Fee 2015/16
08-Sep-16	11.23	0.00	Expenses - The Tour of Britain
11-Oct-16	21.41	0.00	Electricity (3 months)
13-Oct-16	40.00	0.00	Pest Control
10-Nov-16	1147.01	0.00	Clerk's Salary & Expenses
10-Nov-16	97.20	0.00	Employee Income Tax
10-Nov-16	50.00	0.00	RBL Poppy Appeal
10-Nov-16	179.40	0.00	Chelford Village Website Hosting Fee
10-Nov-16	642.50	0.00	Purchase of Benches for Mere Court
10-Nov-16	285.00	0.00	Village Floral Displays
29-Nov-16	1044.00	0.00	Maintenance work at Mere Court
12-Jan-17	21.41	0.00	Electricity (3 months)
12-Jan-17	1138.61	0.00	Clerk's Salary & Expenses
12-Jan-17	97.20	0.00	Employee Income Tax
12-Jan-17	50.00	0.00	Donation - East Cheshire Hospice (Christmas Tree removal service)
12-Jan-17	203.00	0.00	Return of unused grant re: Tennis Coaching
21-Jan-17	668.85	0.00	Grass Cutting - Playing Field & Grass Splay
10-Feb-17	35.00	0.00	Data Protection Registration
09-Mar-17	1786.42	0.00	Clerk's Salary & Expenses
09-Mar-17	1365.85	0.00	Insurance Premium
09-Mar-17	1380.00	0.00	Donation - St. John's Church (Chelford) Grass Cutting
09-Mar-17	220.00	0.00	Hedge Cutting
09-Mar-17	100.00	0.00	Donation
09-Mar-17	2.00	0.00	Purchase of Telephone Kiosks
09-Mar-17	152.50	0.00	Room Hire
09-Mar-17	360.00	0.00	Tree Survey

CHELFORD PARISH COUNCIL

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

CHELFORD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	26,324	29,591	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	13,500	17,486	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4,614	1,110	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	RESTATED 4,615	7,448	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 smaller authority's borrowings (if any).
6. (-) All other payments	RESTATED 10,232	9,628	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	29,591	31,111	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	29,591	31,111	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	17,509	82,479	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	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 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

26/04/2017

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

11/05/2017

and recorded as minute reference:

35/17

Signed by Chair at meeting where approval is given:



CHELFORD PARISH COUNCIL

CASH/BANK RECONCILIATION AS AT - 31 March 2017

CASH

Balance Brought Forward 01/04/16	29,591.30
Plus Receipts	18,596.23
	<u>48,187.53</u>
Less Payments	17,076.03
Balance Carried Forward 31/03/17	<u><u>31,111.50</u></u>

BANK (Natwest)

Business Reserve Account -	19,691.76		31/03/17
Add income/transfer received since above statement			
	<u>0.00</u>		
Less unrepresented cheques			
	<u>0.00</u>		
		19,691.76	31/03/17
Current Account -	12,801.74		31/03/17
Add income received since above Statement			
	<u>0.00</u>		
		0.00	
Less unrepresented cheques/ Transfer			
Approved	-1,382.00		
	<u>-1,382.00</u>		
		11,419.74	31/03/17
Total Bank Balances 31/03/17		<u><u>31,111.50</u></u>	

CHELFORD PARISH COUNCIL

VARIATIONS - 2016/17

<u>Box 1</u>	+	3,267	2015/16 - Overspend on overall budget - (£307) 2015/16 - Underspend on budgeted item taken from balances - (£643) 2015/16 - Income not reflected in 2015/16 budget - £4,217 (VAT Refund - £682, Grants/Donations/Compensation - £3,475, Operation Shield receipts - £60)
<u>Box 2</u>	+	3,986	Reduction in budgeted receipts from non-precept sources - £846 Additional expenditure - Staff costs - £2,350 Additional expenditure - Grants & Donations - £105 Additional expenditure - General administration - £435 Additional expenditure - Asset & Village maintenance - £250
<u>Box 3</u>	-	3,504	Reduction in Bank interest - (£4) Reduction in Grants & Donations - (£3,643) Reduction in compensation payments - (£25) Increase in VAT reclaimed - £168
<u>Box 4</u>	+	2,833	Increase in Clerk's salary due to revised employment terms - £2,344 Increase due to overpayment of employee income tax - £489
<u>Box 5</u>		Nil	
<u>Box 6</u>	-	604	Increase in General administration costs - £5 Reduction in Tennis Coaching costs - (£94) Reduction in Asset purchase / maintenance costs - (£258) Decrease in costs incurred for Police security initiative (Operation Shield) - (£60) Reduction in VAT incurred - (£197)
<u>Box 7</u>	+	1,520	Underspend on overall budget - £604 Income not reflected in 2016/17 budget - £916 (VAT Refund - £849, Hire fee - £60, Investment Interest - £7)
<u>Box 8</u>	+	1,520	As per box 7
<u>Box 9</u>	+	64,970	Comprehensive review has been undertaken to identify assets which are the responsibility of the Parish Council. These assets have been added to the assets register as at 05/03/17 so as to provide a transparent explanation to residents for the increase in asset value and to create a base from which future acquisitions/disposals can be applied.
<u>Box 10</u>		Nil	

CHELFORD PARISH COUNCIL

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

CHELFORD 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:

11/05/2017

and recorded as minute reference:

33/17

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.

CHELFORD PARISH COUNCIL

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

Chelford 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.	✓ except for ① below		
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	no petty cash held	
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.	✓ subject to ② below		
H. Asset and investments registers were complete and accurate and properly maintained.	✓ subject to ③ below		
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)

- ① General reserve represented over 179% of net operating expenditure. Section guidance states that general reserves should not exceed 1 year of 100% of net operating expenditure.

Name of person who carried out the internal audit JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit [Redacted] Date 12/5/2017

*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).

- ② Staff costs in the draft annual return did not contain large implications (benefits in kind). Council were asked to review staff cost figure and disclose no correct figure on Page 5 of 6

- ③ Significant fixed assets were identified as owned by the council which had actually been owned in 2015/16 too. Council were asked to review the

CHELFORD PARISH COUNCIL

Parish Council Membership - 2016/17

Cllr David Wilson - Chairman
Cllr Brian Brindley - Vice Chairman
Cllr Tony Boon
Cllr Kakoli Chaudhuri
Cllr Samantha Hampson (resigned March 2017)
Cllr John Leach
Cllr Edward Michell

Councillor Responsibilities - 2016/17

Chelford Parish Council does not operate a Committee system.

Public Land & Building Assets - 2016/17

Chelford Parish Council holds the following land asset:

Description: Village Field of approximately 2.42 acres in area
Location: Adjacent to Chelford Village Hall, Knutsford Road, Chelford.
Ownership: The Village Field is owned by Chelford Parish Council.
Date of Acquisition: 1939 with subsequent amendments to boundaries.
Cost of Acquisition: £122 8s 0d
Present Use: Playing Field