

Peasemore Parish Council
Receipts and Payments Account
for the year to 31 March 2017

	2016-17	2015-16
	£	£
Income		
Precept	3200	3200
Council Tax Support Grant	25	50
Donations (Peasemore Ccommittee - Sports Field cricket nets)		474
(Peasemore Ccommittee - Hall microwave)		235
(Peasemore Committee - Superfast Broadband)		499
(Peasemore Committee - Hall extractor fan)	400	
(Peasemore village - defibrilattor pads)	30	
KBIS Sports Field sponsorship		250
Hall Hire	4124	3,397
Pavilion Hire	417	432
PVCC charges	600	600
Interest	1	1
Wayleave payments	1038	53
VAT recovered	3174	
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Total Income	13,009	9,191
Expenditure		
Rates - Hall	484	480
- Pavilion	0	0
Water rates - Hall	87	102
- Pavilion	31	47
Audit	0	120
Clerk	0	0
Cleaning	410	551
Grass cutting	2160	2,238
Insurance	754	712
Electricity - Hall	1559	1,113
- Pavilion	97	99
General Parish Expenses	361	137
Subscriptions	75	62
Fire precautions (Village Hall/ Pavilion)	263	116
Hall repairs and maintenance	724	620
Pavilion repairs and maintenance	306	131
	<hr/>	<hr/>
Parish running costs	7,311	6,528
Other expenditure		
Village hall extractor fan	480	
Sports Field - playground repairs		1,704
- cricket nets netting		569
Village hall microwave		282
WBC Superfast Broadband contribution		499
	<hr/>	<hr/>
Total other expenditure	480	3,054
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Total expenditure for the year	7,791	9,582
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Surplus / (deficit) for the year	5,218	-391
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Peasemore Parish Council
Statement of Funds
as at 31 March 2017

Funds	2017 £	2016 £
Funds at 1 April 2016	5527	5,918
Surplus / (Deficit) for year	5218	-391
Funds at 31 March 2017	<u>10,745</u>	<u>5,527</u>

Represented by:-

Barclays Bank	10088	5,016
Petty cash	657	902
	<u>10,745</u>	<u>5,918</u>

NOTES

Section 137 expenditure

- 1 The limit for spending under Section 137 of the Local Government Act 1972 for this council in the year of account was £.... and the payments were:-

Payee	Nature of Payment	£
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- 2 At 31 March 2017 the Council had no loans or debts outstanding, no leases or tenancies were in operation, there was no expenditure on agency work or advertising and publicity and made no superannuation contributions.

3 Assets

Movements in the year:

- a) During the year no assets were purchased;

- b) During the year no assets were disposed of.

- c) At 31 March 2017 the following assets were held;

	Cost £
Church Hall (insurance replacement value 2012)	127,257.08
Village Pavilion (insurance replacement value 2012)	35,222.94
Sports Field and other land owned adjoining Meads Close (nominal value)	1.00
Playground Equipment (historic cost, 2001, 2005 & 2008)	9,587.40
4 Noticeboards (historic cost 2005)	2,404.94
Cricket Nets (historic cost 2007)	5,279.00
Grit bins (historic cost 2010)	364.86
Scoreboard (historic cost 2011)	720.90
Dog Waste Bin (historic cost 2011)	393.71
Sports Field benches (historic cost 2014)	1,396.08
Cricket Nets Replacement Netting (historic cost 2015)	568.92
Hall microwave (historic cost 2015)	282.00

Peasemore Parish Council
Payments > £100
1 April 2016 to 31 March 2017

Date	Payee	Purpose	Chq # vchr	Barclays (Main/Deposit)	Cash	V A T	Hall	Cleaning	Electricity (Hall)	Rates (Hall)	Water Rates (Hall)	Pavilion	Electricity (Pavilion)	Rates (Pavilion)	Water Rates (Pavilion)	Insurance	Grass- cutting	General Parish	Clerk	Subscr- ptions	Misc
08-Apr-16	WBDC	Non-domestic rates	100392	484.00						484.00											
31-May-16	Southern Electric	Electricity	dd	131.67		6.27			125.40												
02-Jun-16	Scotell Landscapes	Grass cutting	100399	270.00	415.95	45.00										225.00					
02-Jun-16	Cleaner	Cleaning of hall & pavilion					5.95	410.00													
23-Jun-16	GT Electrics	Extractor fan for hall	100395	480.50		80.08	400.42														
13-Jul-16	Scotell Landscapes	Grass cutting	100403	270.00		45.00															
13-Jul-16	D Brady	Reimbursement for Parish flowers	100400	107.92														107.92			
29-Jul-16	CAS Ltd	Buildings & Contents insurance	100401	754.00												754.00					
05-Sep-16	Southern Electric	Electricity	dd	130.68		6.22			124.46												
17-Oct-16	E Prest	Reimbursement of expenses	100405	104.19			3.00														
26-Oct-16	Scotell Landscapes	Grass cutting	100407	1350.00		225.00															
27-Oct-16	Play Inspection Company	Annual playground inspection	100404	114.00		19.00											1125.00				
02-Nov-16	Amperre Electrical	Electrical repairs for hall & pavilion	100406	562.60		92.10	460.50														
28-Nov-16	Southern Electric	Electricity	dd	129.85		6.18			123.67												
19-Dec-16	Scotell Landscapes	Grass cutting	100409	270.00		45.00															
21-Dec-16	G Palmer	Reimbursement for pavilion window glass	100408	200.21		33.37						166.84									
06-Mar-17	Southern Electric	Electricity	dd	1167.12		194.52			972.60												
13-Mar-17	Red Box Fire Control	Fire Extinguisher maintenance	on-line	187.44		31.24															156.20

Bank Reconciliation

Cash	
Opening balance 1 April 2016	523.25
Add Receipts	611.25
Less Payments	(477.95)
Balance at 31 March 2017	<u>656.55</u>

Barclays		Reconciliation
Opening balance 1 April 2016	5,999.28	
Add Receipts	4,088.54	
Less Payments	(7,313.59)	
Balance at 31 March 2017	<u>10,087.82</u>	

BPA	5,999.28
CA	4,088.54
	<u>10,087.82</u>

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

PEASEMORE 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:

26/06/2017

and recorded as minute reference:

Parish Council meeting item 8(a) (i)

Signed by Chair at meeting where approval is given:

Ahh

Clerk:

Sarah Case

*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:

PEASEMORE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	5,918	5,527	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	3,200	3,200	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5,991	9,809	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	NIL	NIL	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	(9,582)	(7,791)	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	5,527	10,745	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	5,527	10,745	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	183,479	183,479	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	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:

H. Foster

Date

15/06/2017

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

26/06/2017

and recorded as minute reference:

Parish Council Meeting (Item 8(a)(i))

Signed by Chair at meeting where approval is given:

[Signature]

Explanation of significant variances in the accounting statements - Section 2

Local council name: PEASEMORE PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2015/16 £	2016/17 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 Precept	3,200	3,200	(-)	
Box 3 Other income	5,991	9,809	(+3,818)	See attached notes
Box 4 Staff costs	NIL	NIL		
Box 5 Loan interest/ capital	NIL	NIL		
Box 6 Other payments	(9,582)	(7,791)	(-1,791)	See attached notes
Box 7 Balances carried forward	5,527	10,745	(+5,218)	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. See attached notes
Box 9 Fixed assets & long term assets	183,479	183,479	(-)	Explain all movements in this category and not just those above 15% See attached notes
Box 10 Total borrowing	NIL	NIL		

Notes to Section 2 of the Annual Return for the Accounts of Peasemore Parish Council for the Year Ended 31 March 2017

- Box 3** Receipts overall increased in 2016/17 principally as a result of an increase in income from VAT recovered (+£3.1k), wayleave payments (+£1.0k) and Hall Pavilion hire (+ £0.7k), offset by a decrease in donations received (-£1.0k).
- Box 6** The decrease in 'other payments' is primarily a result of lower one-off special costs in 2016/17 for special projects (- £2.5k), offset by an increase in routine parish costs (+£0.8), e.g. electricity.
- Box 7** The balances carried forward at the end of 2016/17 increased (+ £5.2k) following the allocation of funds to the Village Hall/Pavilion Maintenance Fund reserve (+ £4.0k) and an increase in the general reserve (+£1.2k) following an increase in total income. The balance of funds is made up of:
- Balance of funds remaining for implementation of the Parish Plan (£340);
 - Village Hall/Pavilion Maintenance Fund (£4.7k);
 - Developer Contribution Fund (£0.7k);
 - The remainder (£5.0k) is retained as a general reserve and for any other extraordinary expenditure that may arise.
- Box 9** The value of fixed assets has remained unchanged. No increase has been made to the insurance value of the Village Hall and Pavilion for inflation as advised in the 2012/13 audit. No assets were disposed of.

5 July 2017

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

PEASEMORE 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.	✓		
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.			N/A
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

SIMON COLLINS

Signature of person who carried out the internal audit

[Signature]

Date

25/06/2017

*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).