

# Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

WILSHIRE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	18859	17090	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	15147	15876	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1645	6280	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	5319	5499	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	/	/	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	13242	17195	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	17090	16552	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	17090	16552	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	13240	13240	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	—		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.
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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:

Debra Judd

Date

21/6/17

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

21/6/17

and recorded as minute reference:

4565

Signed by Chair at meeting where approval is given:

[Signature]

# Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of  
smaller authority here:

WILSHIRE 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	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	

This annual governance statement is approved by this smaller authority on:

21/6/17

and recorded as minute reference:

4565

Signed by Chair at meeting where approval is given:

Chair

Clerk:

Josley Dend

\*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

# Annual internal audit report 2016/17 to

Enter name of smaller authority here:

WILTSHIRE 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.	✓		
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 LESLIE PICKERING

Signature of person who carried out the internal audit L. Pickering Date 20/06/2017

\*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).

RECEIPTS AND PAYMENTS		
<u>2016/17</u>		
<u>2016</u>	RECEIPTS	<u>2017</u>
15395	PRECEPT	16007
-----	AGENCY SERVICES REIMBURSED	-----
-----	LOAN CAPITAL RECEIPTS	-----
117.70	INTEREST ON INVESTMENTS	162.44
996.55	CONCURRENT FUNCTION GRANT	2283.55
282.94	REFUND OF VAT	407.67
-----	SALE OF ASSETS	-----
-----	CONTRIBUTION FOR PLANTS	45.43
-----	PARISH GRANT	3000.00
	PROW PAYMENT	250.00
<b><u>16792.19</u></b>	<b>TOTAL RECEIPTS</b>	<b><u>22156.09</u></b>
	PAYMENTS	
9544.25	GENERAL ADMINISTRATION	7731.28
505.00	S137 PAYMENTS	1230.00
2967.61	MAINTENANCE	3794.24
534.44	SUBSCRIPTIONS	533.06
4800.00	CAPITAL SCHEMES – UPGRADING PUBLIC FPATHS 2509.40/PLAY AREA EQUIPMENT 6665.76	9175.16
210.00	NEWSLETTER	230.00
<b><u>18561.30</u></b>	<b>TOTAL PAYMENTS</b>	<b><u>22693.74</u></b>
18858.84	BALANCE B/FWD	17089.73
16792.19	ADD TOTAL RECEIPTS	22156.09
35651.03		39245.82
18561.30	DEDUCT TOTAL PAYMENTS	22693.74
18563.30 (Restated)		
<b><u>17089.73</u></b>	<b><u>BALANCE TO C/FWD 01/04/2017</u></b>	<b><u>16552.08</u></b>

Signed *[Signature]* (Chairman) Date 21/6/17

Signed *[Signature]* (Clerk) Date 21/6/17

WILPSHIRE PARISH COUNCIL

BANK RECONCILLIATION AS AT 31/03/17	
CASH BALANCE AS AT 01/04/16	17089.73
Precept and grant	16007.00
Parish Grant	3000.00
Concurrent Function Grant	2283.55
Lcc Prow payment	250.00
Interest Skipton Building Society	162.44
VAT Refund	407.67
Ramsgreave PC contribution to station plants	45.43
Total Receipts	39245.82
LESS TOTAL PAYMENT 2016/17	22693.74
	<u>16552.08</u>
BANK BUILDING SOCIETY	185.39 ✓
	16406.81 ✓
	<u>16592.20</u>
MINUS UNPRESENTED CHEQUES:	
101853 £40.12	40.12
Balance Carried Forward to 17/18	<u>16552.08</u>
SIGNED: CHAIRMAN <i>[Signature]</i>	DATE <i>21/6/17</i>
SIGNED: CLERK <i>[Signature]</i>	DATE <i>21/6/17</i>

WILPSHIRE PARISH COUNCIL  
 ACCOUNTS – YEAR ENDED 31 MARCH 2017  
 SUPPORTING STATEMENT

FIXED ASSETS

Assets for the parish are as follows and valuations are based on the sum given by the playground consultant in 2011 plus additional play equipment purchased.

Gates/fences	)	
Swings double	)	
Bench	)	
Spring rocking elephant	)	
See-saw	)	8280
Swings double (cradle)	)	
Slide (installed 1998)	)	
3 benches – 2 installed in 2010 and 1 installed 2013, fencing and war memorial	)	
Wooden trail installed Feb/march 2016	)	4960

Nb the payment for the wooden play trail appears in the accounts 16/17.

LEASES

As at March 2009 the following leases were in operation:

LESSOR	PURPOSE	ANNUAL RENT PAYABLE	EXPIRY
RVBC	OPEN SPACE	NONE	2008
RVBC	PLAYGROUND	£422.53	2008
New leases awaited from RVBC they are held on a holding lease			

GENERAL ADMINISTRATION

An amount of £7731.28 was spent on general administration. This amount includes the Clerk's salary, printing, audit fees, grass cutting at the play area, Website hosting, rent at Tippings Meadow (Play Area) and insurance.

## MAINTENANCE

Maintenance is carried out by the Parish Lengthsman who works on a self employed contract basis the cost for 16/17 was 3794.23 . The lengthsman worked more hours for the parish council during 16/17 than in 15/16.

## CAPITAL SCHEMES

The Council upgraded one public footpath within the Wilpshire boundary during the financial year 16/17 at a cost of £2509.40 – part of the cost was recouped from the concurrent function grant.

## SUBSCRIPTIONS

The following subscriptions were made during this financial year £533.06 to Lancashire Association of Local Councils.

Section 137 of the Local Government Act 1972 enables parish councils to spend up to the product of £5 per head of the electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers.

### Donations :

An amount of £1230.00 was given in donations during the financial year of 16/17.

## BORROWINGS – NOT APPLICABLE

## DEBTS – NOT APPLICABLE

## TENANTS

WILPSHIRE PARISH COUNCIL HAS NO TENANTS

## AGENCY WORK

NOT APPLICABLE

## ADVERTISING/PUBLICITY COSTS

Publication of newsletter £230.00

## PENSIONS

Not applicable

## INCOME TAX

The Parish Council is registered with HMRC as an employer and the Clerk is taxed under PAYE and payments made to HMRC.

## PENSION

A declaration of compliance has been made to the Pension commissioner and although the present Clerk does not qualify the council have signed up to SMART pension scheme should this change.