

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

MARSTON 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:

25/05/2017

and recorded as minute reference:

17/18-27(b)

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:

MARSTON PARISH COUNCIL

	Year ending		Notes and guidance				
	31 March 2016 £	31 March 2017 £					
1. Balances brought forward	7862	8484	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	4408	4408	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	3767	1353	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	1566	1192	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	5987	2628	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	8484	10425	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	8484	10425	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	6266	6661	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)	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/></td> </tr> </table>		Yes	No		<input checked="" type="checkbox"/>	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.
Yes	No						
	<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:

Frances

Date

25/05/2017

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

25/05/2017

and recorded as minute reference:

17/18-27(c)

Signed by Chair at meeting where approval is given:

P. Crayth

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

MARSTON 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.			✓

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

SARAH LOUISE PEARSON

Signature of person who carried out the internal audit

S. Pearson

Date

28-04-17

*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).

MARSTON PARISH COUNCIL

Summary Bank Reconciliation 31.3.17

B/fwd 1.4.16

Yorkshire Bank 44147	4840.62	
Yorkshire Bank 50116318	<u>3643.61</u>	8484.23
Add receipts		<u>5761.11</u>
		14,245.34
Less payments		<u>3,820.28</u>
		<u>£10425.06</u>

Represented by

Yorkshire Bank 44147	4840.62	
Yorkshire Bank 50116318	<u>5584.44</u>	<u>£10425.06</u>

There are no outstanding cheques.

Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	MARSTON PARISH COUNCIL				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a * 100) %	Explanation required? Less than £250 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	4408	4408	—	—	NO
Box 3 -Total other receipts	3767	1353	2414-	64%	Donation received for SID £2434 YES
Box 4 -Staff costs	1566	1192	374-	24%	Current clerk paid for less hours. YES
Box 5 -Loan interest/ capital repayments	—	—	—	—	NO
Box 6 -All other payments	5987	2628	3359-	56%	SID £2434 Adv. £ 597 VAT=£418 more. YES
Box 9 -Total fixed assets plus long-term investments and assets	6266	6661	395+	6%	Dog waste bin YES
Box 10 - Total borrowings	—	—	—	—	NO



Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	MARSTON PARISH COUNCIL	
BOX NO	3	£
(b) Figure in 2017 column	1353	
(a) Figure in 2016 column	3767	
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	2414 -	

Reasons (as many as are applicable)	Amount £
Reason 1 No donation received this year	2434
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	2434
(f) Unexplained amount £ of total variance at (d - e)	20
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	-5%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	MARSTON PARISH COUNCIL	
BOX NO	4	£
(b) Figure in 2017 column		1192
(a) Figure in 2016 column		1566
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		374 -

Reasons (as many as are applicable)	Amount £
Reason 1 The current (new) clerk is paid for less hours.	374
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	374
(f) Unexplained amount £ of total variance at (d - e)	—
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	—
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	MARSTON PARISH COUNCIL	
BOX NO	6	£
(b) Figure in 2017 column		2628
(a) Figure in 2016 column		5987
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		3359 -

Reasons (as many as are applicable)	Amount £
Reason 1 No SID purchased this year	2434
Reason 2 No advertising this year	597
Reason 3 VAT less to reclaim this year	418
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	3449
(f) Unexplained amount £ of total variance at (d - e)	90 -
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	1.5%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	MARSTON PARISH COUNCIL	
BOX NO	9	£
(b) Figure in 2017 column	6661	
(a) Figure in 2016 column	6266	
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	395	

Reasons (as many as are applicable)	Amount £
Reason 1 { Dog waste bin added to assets + bag dispenser	340
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	340
(f) Unexplained amount £ of total variance at (d - e)	55
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.88%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

MARSTON PARISH COUNCIL

DECLARATION OF STATUS OF PUBLISHED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The statement of accounts for MARSTON PARISH COUNCIL *
published today is unaudited and may be subject to change.

* insert name of Smaller Authority

2. Signed by:

Signature: Frances

Date: 3.6. 2017

RESPONSIBLE FINANCIAL OFFICER