

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

LOUINXTON PARISH COUNCIL

Enter name of smaller authority here:

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	
	Yes	No*

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	yes						
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	yes						
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.	yes						
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.	yes						
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.	yes						
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	yes						
7. We took appropriate action on all matters raised in reports from internal and external audit.	yes						
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.	yes						
9. (For local councils only) Trust funds including charitable fund(s)/assets, including financial reporting and, if discharged our accountability responsibilities for the In our capacity as the sole managing trustee we 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:

22 MAY 2017

and recorded as minute reference:

336

Clerk:

SC

Signed by Chair at meeting where approval is given:

ATINA CHAIR

*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: Levenson Parish Council

Notes and guidance	Year ending	
	31 March 2016	31 March 2017
Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	£	£

1. Balances brought forward	4477	4314
2. (+) Precept or Rates and Levies	4171	4175
3. (+) Total other receipts	6193	2484
4. (-) Staff costs	2148	2315
5. (-) Loan interest/capital repayments	NIL	NIL
6. (-) All other payments	8378	3852
7. (=) Balances carried forward	4314	4506

8. Total value of cash and short term investments	4314	4506
9. Total fixed assets plus long term investments and assets	28,014	29,130
10. Total borrowings	NIL	NIL

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.		NO
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: SC

Date: 22 May 2017

I confirm that these accounting statements were approved by this smaller authority on: 22 May 2017

and recorded as minute reference: 336

Signed by Chair at meeting where approval is given: [Signature]

ALINA CHAIR

Section 3 – External auditor report and certificate

In respect of:

Enter name of smaller authority here:

Wodwinton Parish Council

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

2. 2016/17 External auditor report (HU 0151)

(except for the matters reported below) on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not certify~~* that we have completed our review of the annual return, and the discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

16/8/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2016/17 to

Enter name of smaller authority here: **LOUINWTON 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**

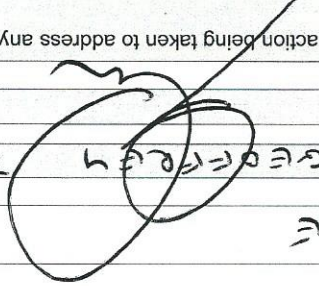
<input checked="" type="checkbox"/>			A. Appropriate accounting records have been kept properly throughout the year.
<input checked="" type="checkbox"/>			B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
<input checked="" type="checkbox"/>			C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
<input checked="" type="checkbox"/>			D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
<input checked="" type="checkbox"/>			E. Expected income was fully received, based on correct prices; properly recorded and promptly banked; and VAT was appropriately accounted for.
<input checked="" type="checkbox"/>			F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.
<input checked="" type="checkbox"/>			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.
<input checked="" type="checkbox"/>			H. Asset and investments registers were complete and accurate and properly maintained.
<input checked="" type="checkbox"/>			I. Periodic and year-end bank account reconciliations were properly carried out.
<input checked="" type="checkbox"/>			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	Yes	No

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)

None

Name of person who carried out the internal audit: **GEORGE DUNHAM**

Signature of person who carried out the internal audit:  Date: **15.05.17**

*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).

Bank reconciliation

Lockington Parish Council

Financial year ending 31 March 2017

Prepared by SHEANA CONNON (clerk)

Date 15 - 05 - 17

Balance per bank statements at 31 March 2017: £ 2028.09
 Current a/c 2419.45
 Reserve a/c 4447.54

Petty cash float -
 Less: any unrepresented cheques at 31 March 2017 - 96.00

Add: any un-banked cash at 31 March 2017 4351.54
 - 454.87

Net balances as at 31 March 2017 4806.41

The net balances reconcile to the Cash Book (receipts and payments account) for the year as follows:

CASH BOOK:

Opening balance 1 April 2017 £ 4314.67

Add: Receipts in the year 6659.13

Less: Payments in the year 6162.39

Closing balance per cash book (receipts and payments book) at 31 March 2017 (must equal net balances above) 4806.41

Reconciliation between Box 7 and Box 8 in Section 2 – pro forma

(applies to Annual Returns prepared on an income and expenditure basis only)

Lockington Parish Council

There should only be a difference between Box 7 and Box 8 where the Annual Return has been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

£ 4806⁰⁰

Box 7: Balances carried forward

Deduct:

- Debtors
-
-
-
-
-
-

Deduct: Payments made in advance (prepayments)

£ NIL

Total deductions

Add:

- Creditors
-
-
-
-
-
-

Add: Receipts in advance

£ NIL

Total additions

Box 8: Total cash and short term investments

£ NIL

£ NIL

£ 4806⁰⁰

Explanation of variances – pro forma

Lockington Parish Council

The 'Practitioners' Guide' provides guidance on explaining significant variances. Please provide full explanations, including numerical values, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Section 2	2015/16	2016/17	Variance	Variance	Detailed explanation of variance (with amounts £)
Box 2 Precept or Rates and Levies	£ 4171	£ 4175	£ +4	% NIL	
Box 3 Total other receipts	£ 6193	£ 2484	£ -3709	% -60%	2015/16 included funding to replace damaged bus shelter 2016/17 includes funding to purchase new park bench board (see box 6) + telephone box & defibrillator
Box 4 Staff costs	£ 2148	£ 2315	£ +167	% +8%	
Box 5 Loan interest/capital repayments	NIL	NIL	NIL	% NIL	
Box 6 All other payments	£ 8378	£ 3852	£ -4526	% -54%	Outlay relates to items in box 3
Box 9 Total fixed assets & long term investments & assets	£ 28,014	£ 29,130	£ +1116	% +4%	
Box 10 Total borrowings	NIL	NIL	NIL	% NIL	
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because NIL				

