

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

CASTLEMORTON 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:

35/17 1a)

Signed by Chair at meeting where approval is given:



*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

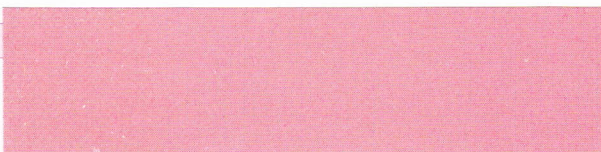
Enter name of
smaller authority here:

CASTLEMORTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	9537	9241	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	4305	4352	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2287	3991	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	2094	1260	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	4794	4669	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	9241	11655	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	9241	11655	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	6831	7266 6831 ch.	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:



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

11/05/2017.

and recorded as minute reference:

35/17 16)

Signed by Chair at meeting where approval is given:



Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

CASTLEMORTON 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)	Yes	No	Not applicable
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)

NONE

Name of person who carried out the internal audit

Signature of person who carried out the internal audit

*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).

Castlemorton Parish Council				
FY 2016/17 Financial Records				
Receipts and Payments 1st April 2016 to 31st March 2017				
Receipts				
Description	2015/16 £	2016-17 £		
MHDC - Precept	4,500.00	4,500.00		
HMRC - VAT refund	276.93	205.67		
District Cllr Donation-Hall	0.00			
Morton Majestic (insurance)	29.01	30.28	Bank Account	
Grants CPHT	0.00			
Lengthsman	1,771.36	3,237.53	Opening Balance	9,241.69
Donations/Grant	0.00	370.00		
Fund Raising	15.12			
Wayleave 30 Year Agreement	0.00			
Total Receipts	6,592.42	8,343.48	Total Receipts	8,343.48
			Total Payments	5,929.35
			Net gain	2,414.13
			Closing balance:	11,655.82
Payments				
Description	2015/16 £	2016-2017 £	Bank Reconciliation	
Salaries	2,094.04	1,259.93	Current Account as at 31/3/17	12,302.36
Admin Expenses	63.83	121.31	Unpresented cheques	
Insurance	837.53	873.84		828 172.50
Audit	200.00	0.00		829 474.04
CALC	249.24	286.69		
Parish Hall	469.00		Sub total	646.54
Section 137 Grants	400.00	400.00		
Lengthsman	2,285.57	2,305.85		
Independant Commissioners Office	35.00	35.00	Monies available	11,655.82
Newsletter Printing - MHDC	22.00	23.00		
Contingency/Maintenance	26.49	434.99		
VAT input	205.67	188.74		
Total Payments	6,888.37	5,929.35		
Notes:				

Castlemorton Parish Council FY 2016/17 Financial Records

						Receipts			Payments					VAT			
						Precept	Donations	Others		Admin	Staff Costs	Grants Section 137	Hall	Lengthsman	Contingency	VAT Input	VA HMRC Out Claimed
Date	Details	Cheque No.	Cleared	Income	Expenditure												
08-Jul	Opening Balance			9,241.69													
05-Apr	WCC Lengthsman	T/F	Y	499.24				499.24									
15-Apr	WCC Lengthsman	T/F	Y	530.23				530.23									
21-Apr	L.C Transparency Code	T/F	Y	370.00			370.00										
22-Apr	WCC Lengthsman	T/F	Y	74.71				74.71									
29-Apr	MHDC Precept	T/F	Y	2,250.00		2,250.00											
12-May	ICO - Data Control	809 Y			35.00					35.00							
12-May	Came & Co Insurance	810 Y			873.84					873.84						50.33	
12-May	Calc Sub	811 Y			337.02					286.69				48.84		9.77	
12-May	Cllr Expenses - Signs	812 Y			58.61												
12-May	Clerk	813 Y			23.00					23.00				108.75			
20-Jun	Four Seasons	814 Y			108.75												
20-Jun	Clerk Transparency Fur	815 Y			517.99												
07-Jul	Clerk	816 Y			359.48					29.67	329.81				434.99	83.00	
24-May	Morton Majestic Ins.	T/F	Y	30.28				30.28									
25-Jul	HMRC VAT		Y	205.67				205.67		t							205.67
29-Sep	MHDC Precept		Y	2,250.00		2,250.00											
03-Nov	Worcs. CALC	817 Y			10.00					10.00							
03-Nov	Clerk	818 Y			257.08					25.55	231.53			525.00			
03-Nov	Four Seasons (Lengthsman)	819 Y			525.00												
03-Nov	WCC Lengthsman		Y	633.75				633.75									
03-Nov	St Gregorys Church	820 Y			400.00							400.00					
05-Jan	Clerk	821 Y			280.64					25.00	255.64					11.40	
05-Jan	Cllr Exps	822 Y			68.42									57.02			
05-Jan	Four Seasons	823 Y			247.50									247.50			
31-Jan	Four Seasons	824 Y			573.75									573.75			
31-Jan	Talbot Transport	825 Y			120.00									100.00		20.00	
02-Mar	Four Seasons	826 Y			401.25									401.25			
02-Mar	Cllr EXps	827 Y			85.48									71.24		14.24	
23-Feb	WCC Lengthsman		Y	353.36				353.36									
27-Mar	WCC Lengthsman		Y	1,146.24				1,146.24									
27-Mar	Four Seasons	828 Y			172.50									172.50			
31-Mar	Clerk	829 Y			474.04					31.09	442.95						
	Total			8,343.48	5,929.35	4,500.00	370.00	3,473.48		1,339.84	1,259.93	400.00		2,305.85	434.99	188.74	5,929.35
	Opening Balance			9,241.69													
	Add Income			8,343.48													
	Deduct Expenditure			5,929.35													
	Closing balance			11,655.82													

Castlemorton Parish Council

Schedule of Fixed Assets at 31st March 2017

Ref	Description	Identification	Value £	Custodian	Acquired	Disposal	Use
1	Parish Hall	Parish Hall (Land purchased with financial gift from parishioner) Land Registry 3 June 2014. Title No WR152522 Map Ref: SO7837NE Acreage	1	Parish Council Sole Trustee of Parish Hall Trust			Available for Public Hire
2	Land Adjoining Parish Hall		6,830.00		Completed 29 Sept 2014		Available for Public Hire with Parish Hall
3	Computer	Inspiron 17 5000Series (Intel®) - 5758	435	Parish Council Clerk	Jun-17		Clerk use
Total			7266				