

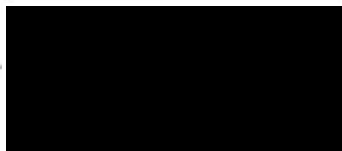
BURTON-IN-KENDAL PARISH COUNCIL			
Summary Income and Expenditure Account for the Year Ending 31 March 2018			
2016-17		EXPENDITURE	2017-18
2713.85		Lengthsman's Hours	3148.00
160.00		Lengthsman's Expenses	152.00
1860		Grass Cutting	1767
684.06		Playground inc inspection & Maintenance	159.6
85		Playground Rent	85
856.03		Lighting	1002.27
2254.1		Insurance	2305.56
4887.53		Contingencies & Projects	325
252		Website	120
93.99		S137 Subs and Donations	50
120		Audit	120
		Election Costs	991.08
3500.22		Clerk Salary	3600
176		Stationery etc	262.73
168		Room Hire	192
69		Training	70
282		CALC Subs	287.64
18161.78		TOTAL EXPENDITURE	14637.88
		INCOME	
13113		Precept	15981.08
469.62		Council Support Grant	383.86
4.7		Interest	2.55
250		CCC Grant for Lengthsman	466
1055.61		Grants & VAT	2390.01
695.04		Refund of Insurance charge for playground insp	
15587.97		TOTAL INCOME	19223.5
		CUMULATIVE BALANCE	
14836.51		Balances Brought Forward	12262.7
15587.97		Add Total Income	19223.5
18161.78		Less Total Expenditure	14637.88
12262.7		Balance Carried Forward	16848.32
12562.2		BANK BALANCES AT 31 MARCH	16888.32
299.5		Less Cheques not presented	-40
		Add Cheques not banked	
12262.7		Balance Carried Forward	16848.32

The above statement represents fairly the financial position of the Parish Council at 31 March 2018 and is a true statement of its income and expenditure during the year.

Approved by Council Date 17/5/18

Chairman

Responsible Financial Officer



Certificate of Exemption

To be completed only by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2018, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

BURTON-IN-KENDAL PARISH COUNCIL

certifies that during the financial year 2017/18, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2017/18:

ENTER AMOUNT £00,000
19223

Annual gross expenditure for the authority 2017/18:

ENTER AMOUNT £00,000
14638

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and submitted to the external auditor.

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer

Date

19/4/18

Signed by Chairman

Date

19/4/18

Email

Telephone number

parish.clerk@burton-in-kendal-pc.gov.uk

01524 782694

*Published web address (not applicable to Parish Meetings)

www.burton-in-kendal-pc.gov.uk

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2017/18

BURTON-IN-KENDAL PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this 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 authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This 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 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 authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

05/06/18

Name of person who carried out the internal audit

LESLEY BAILEY INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNED

Date 05/06/18

*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, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

BURTON-IN-KENDAL PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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 2018, that:

	Agreed		Yes' means that this 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	considered and documented the financial and other risks it faces and 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

This Annual Governance Statement is approved by this authority and recorded as minute reference:

2018-17-11km15

dated

17-5-18

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman

Clerk

Section 2 – Accounting Statements 2017/18 for

BURTON-IN-KENDAL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	14836	12263	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	13113	15981	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2475	3242	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	3500	3600	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 authority's borrowings (if any).
6. (-) All other payments	14661	11037	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	12263	16848	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	12263	16848	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	104616	104616	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or property present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

[Signature]

Date

17.6.18

I confirm that these Accounting Statements were approved by this authority on this date:

17/5/18

and recorded as minute reference:

2018-17 Item 15

Signed by Chairman of the meeting where approval of the Accounts

[Signature]

USED

BURTON IN KENDAL PARISH COUNCIL

BANK RECONCILIATION

2017/18 Income to date	19223.50
2017/18 Expenditure to date	14637.88
Difference	£4,585.62
Balance brought forward at 1 Apr 17	£12,262.70
Carried forward	<u>£16,848.32</u>

Balance in NatWest Current Account	£6,933.96
Balance in NatWest Business Reserve Account	£9,954.36
Less Cheques not presented	29.3.18 -£40.00

Add Cheques not banked	
Carried Forward	<u>£16,848.32</u>

BURTON-IN-KENDAL PARISH COUNCIL INCOME AND EXPENDITURE 1ST APRIL 2017 – 31 MARCH 2018

Line	Item	Budget	Date	Actual to Date	Variance to date	% Variance	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
EXPENDITURE																		
Service Provision																		
exp 1	Lengthsman's Hours	3300.00	3075.00	3148.00	123.00	4%	300.00	392.00	468.00	352.00	332.00	896.00	88.00	32.00	64.00	88.00	96.00	40.00
exp 2	Lengthsman's Expenses	275.00	230.00	152.00	-78.00	-28%	18.00	29.50	36.50	26.00	24.00	12.00	6.00					
exp 3	Insurance	2400.00	2400.00	2305.56	-94.44	-4%		2305.56										
exp 4	Grass Cutting	1850.00	1850.00	1767.00	-83.00	-4%	504.00	255.00	252.00	252.00	252.00		252.00					
exp 5	Playground Inc Inspection	160.00	160.00	159.60	-0.40	0%		159.60										
exp 6	Playground Maintenance	150.00	150.00	0.00	-150.00	-100%												
exp 7	Playground Rent	85.00	85.00	85.00	0.00	0%						85.00						
exp 8	Lighting	900.00	900.00	1002.27	102.27	11%							1002.27					
exp 9	Website	120.00	120.00	120.00	0.00	0%							120.00					
Exp 10	Election Costs	900.00	900.00	991.08	91.08	10%							991.08					
Exp 11	S137 Subs and Donations	100.00	100.00	50.00	-50.00	-50%							50.00					
Exp 12	Emergency Plan	150.00	150.00	0.00	-150.00	-100%												
Exp 13	Contingencies & Projects	1000.00	1000.00	325.00	-675.00	-68%	25.00								300.00			
Exp 14	Slope Lane	1000.00	1000.00	0.00	-1000.00	-100%												
Sub Total		12390.00	11290.00	10105.51	-1184.49	-10%	847.00	2982.06	916.10	630.00	608.00	993.00	2509.35	32.00	364.00	88.00	96.00	40.00
Administration																		
Exp 13	Audit	120.00	120.00	120.00	0.00	0%									120.00			
Exp 14	Clerk Salary	3600.00	3600.00	3600.00	0.00	0%	240.00	240.00	420.00	240.00	240.00	420.00	240.00	240.00	420.00	240.00	240.00	420.00
Exp 15	Stationery/IT/Administration etc	250.00	208.00	262.73	54.73	22%			7.00	31.50	52.97						57.68	113.58
Exp 16	CALC Subscription	285.00	285.00	287.64	2.64	1%		287.64										
Exp 17	Room Hire	170.00	170.00	192.00	22.00	13%										192.00		
Exp 18	Training	400.00	400.00	70.00	-330.00	-83%									70.00			
Sub Total		4825.00	4354.00	4532.37	-1006.12	-6%	240.00	527.64	427.00	271.50	292.97	420.00	240.00	240.00	610.00	432.00	297.68	533.58
TOTAL EXPENDITURE		17215.00	15644.00	14637.88	-1006.12	-6%	1087.00	3509.70	1343.10	901.50	900.97	1413.00	2749.35	272.00	974.00	520.00	393.68	533.58
INCOME																		
inc 1	Precept	15981.08	15981.08	15981.08	0.00	0%	15981.08											
inc 2	Council Tax Support Grant	383.86	383.86	383.86	0.00	0%												
inc 3	Interest	10.00	10.00	7.55	-7.45	-75%		0.09	0.08	0.08	0.08	0.08	0.09	0.34	0.40	0.45	0.38	0.40
inc 4	CCC Grant for Lengthsman	1000.00	1000.00	456.00	-534.00	-53%					456.00							
inc 5	Grants	0.00	0.00	2043.91	2043.91	0%							414.30		500.00			
inc 6	VAT	140.00	140.00	346.10	206.10	147%												346.10
TOTAL INCOME		17514.94	17514.94	19223.50	1708.56	10%	17494.63	0.09	0.08	0.08	466.08	0.08	414.39	0.34	500.40	0.45	0.38	346.50