

# Local Councils, Internal Drainage Boards and other Smaller Authorities in England

## Annual Governance and Accountability Return 2017/18 Part 2

**To be completed only by smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review**

### Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2017/18

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must** following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria;
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of gross annual income or gross annual expenditure **does not exceed** £25,000 and meet the qualifying criteria as set out in the Certificate of Exemption **are exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes both** the
  - a) **Certificate of Exemption**, page 3 and returns it to the external auditor
  - b) **Annual Governance and Accountability Return (Part 2)** which is made up of:
    - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
    - **Section 1 – Annual Governance Statement (page 5)** to be completed by the authority.
    - **Section 2 – Accounting Statements (page 6)** to be completed by the authority.
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved **before 2 July 2018**.

### Publication Requirements

Smaller authorities must publish various documents on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2017/18**, page 4
- **Section 1 – Annual Governance Statement 2017/18**, page 5
- **Section 2 – Accounting Statements 2017/18**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

### Limited Assurance Review

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, ie not complete** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2017/18 and return it to the external auditor for review.

The cost to the smaller authority for the review will be £200 +VAT.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014.



## Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2017/18, Sections 1 and 2

- Where an authority is exempt from the requirement for a limited assurance review, it need not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The authority **must** comply with Proper Practices in completing this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialised.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- You **should** inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on **page 4**, should a question be raised by a local elector. There is guidance provided in the *Practitioners' Guide\** that may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available should a question be raised by a local elector and/or an interested party?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee?	N/A	

\*More guidance on completing this annual return is available in *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, which can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



## 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.

CRANHAM 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:

8,395-50  
5,491-03

Annual gross expenditure for the authority 2017/18:

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

01/05/18

Signed by Chairman



Date

01/05/18

Email

cranhamcouncil@yahoo.co.uk

Telephone number

01452 621633

\*Published web address (not applicable to Parish Meetings)

cranhampe.org.uk

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



## Annual Internal Audit Report 2017/18

### Canham 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 30/04/18 Name of person who carried out the internal audit IAN CREWE

Signature of person who carried out the internal audit  Date 30/04/18

\*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:

CRANHAM 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.	✓		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 authority to conduct its business or manage 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 authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		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.	✓		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 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	N/A
			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 authority and recorded as minute reference:

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

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Chairman

*A. H. H. H.*

dated

01/05/2018

Clerk

*[Signature]*



## Section 2 – Accounting Statements 2017/18 for

CEANHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	4568	5617	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.
2. (+) Precept or Rates and Levies	6310	7986	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.
3. (+) Total other receipts	3391	410	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
4. (-) Staff costs	3728	2447	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
5. (-) Loan interest/capital repayments	Nil	Nil	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.
6. (-) All other payments	5170	3044	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
7. (=) Balances carried forward	5371	8522	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
8. Total value of cash and short term investments	5371	8522	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
9. Total fixed assets plus long term investments and assets	25109	25109	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.
10. Total borrowings	Nil	Nil	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.
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
		✓	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 properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date

01/05/18

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

01/05/18

and recorded as minute reference:

11c.

Signed by Chairman of the meeting where approval of the Accounting Statements is given

11/11/18

# CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: Clanham Parish Council

County Area (local councils and parish meetings only): Gloucestershire

On behalf of the smaller authority, I confirm that the dates set for the period for the  
exercise of public rights are as follows:

Commencing on 4 June 2018  
and ending on 13 July 2018

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days inclusive  
and must include the first 10 working days of July 2018.

We have suggested the following dates: Monday 4 June – Friday 13 July 2018.

The latest possible dates that comply with the statutory requirements are Monday 2 July – Friday 10 August  
2018.)

Signed: 

Role: RFO

Clark

PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH  
THE AGAR AND OTHER REQUESTED DOCUMENTATION

## Contact details

Name of smaller authority:

Cranham Parish Council

County Area (local councils and parish meetings only):

Gloucester.

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Roy BURGON	Malcolm LYNALL
Address	11 Broadstone Close Barnwood Gloucester GL4 3TX	Cl0 clerk address
Daytime telephone number	01452 621688	Cl0 Clark
Mobile telephone number	07979560114	Cl0 Clark
Email address	cranhamcouncil@ yahoo.co.uk	via clerk



# Explanation of variances – pro forma

Name of smaller authority: Cranham Parish Council

County area (local councils and parish meetings only): Gloucestershire

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);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> Precept or Rates and Levies	6310	7986	1676	23-44	+1676 to cover the cost of additional provision for bin, alterations, etc.
<b>Box 3</b> Total other receipts	3391	410	2981	159.85	- 2755 Grants + 335 - 00 householder - 32 alterations - 1300 - 528 VAT.
<b>Box 4</b> Staff costs	3728	2447	1281	14.14	- 1281 Reduced as clerk's post covered by a locum clerk
<b>Box 5</b> Loan interest/ capital repayments	NIL	NIL	NIL	NIL	N/A
<b>Box 6</b> All other payments	5170	3044	2126	51.76	Admin Training Hall hire Transport Bridgwater Playgroup + 113 - 160 + 33 - 187.5 - 369 + 214
<b>Box 9</b> Total fixed assets & long term investments & assets	25109	25109	0	0	Village hall Grants Insurance + 179 - 13 + 64 Provisioned for - 190
<b>Box 10</b> Total borrowings	NIL	NIL	NIL	NIL	
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:  N/A.				

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

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority:

Graham Parish Council

County area (local councils and parish meetings only):

Gooder'sville

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have 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.

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**Box 7: Balances carried forward**

8522

Deduct:

Debtors

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V  
T

• •

252:80

Deduct:

Payments made in advance  
(prepayments)

• •

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252-00

8270-08

**Total deductions**

Add:

Creditors (must not include community infrastructure levy (CIL) receipts)

- Audit fees

50-6

Add:

Receipts in advance (must not include deferred grants/loans received)

●

50-156

8320-8

## Total additions

### Box 8: Total cash and short term investments

8320-00



Smaller authority name:

Cratnam Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>1 May 2018</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2018, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Ray Bates B.N</u> <u>02444 560114 or 01452 621688</u></p> <p>commencing on (c) <u>Monday 4 June 2018</u></p> <p>and ending on (d) <u>Friday 13 July 2018</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>Ray Bates B.N Clerk</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

**CRANHAM PARISH COUNCIL**

**BANK RECONCILIATIONS YEAR ENDED 31.03.18**

**CURRENT ACCOUNT**

<b>Balance as per cash book 31.03.18</b>		8,320.02
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<b>Balance as per Bank Statement as at 31.03.18</b>	8,371.02	
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Less outstanding cheques		
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	(36.00)	
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	(15.00)	
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	<hr/>	8,320.02
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**CRANHAM PARISH COUNCIL**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.18**

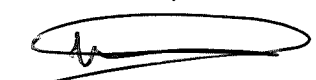
2017	INCOME	2018
6,310	Precept	7,986.00
2,755	Grants	0.00
0	Wayleave	337.50
108	Allotment Rents	72.00
1	Sundry	0.00
528	VAT	
<hr/>		
9,702	<b>TOTAL INCOME</b>	8,395.50
	<b>EXPENDITURE</b>	
3,728	Staff Costs	2,447.00
325	General Admin	438.42
200	Staff Training	40.00
70	Hall Hire	108.00
1,875	Transparency	0.00
105	Playing Field Maintenance	105.00
431	Allotments	62.48
706	Playing Field Maintenance	920.00
0	Village & Parish Maintenance	337.21
729	Grants & Donations	550.00
425	Insurance	432.92
64	Chairs Allow	0.00
240	Professional Fees	50.00
<hr/>		
8,898	<b>TOTAL EXPENDITURE</b>	5,491.03
<u>804</u>	<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<u>2,904.47</u>

**CRANHAM PARISH COUNCIL**

**BALANCE SHEET AS AT 31.03.18**

2017		2018
	<b>CURRENT ASSETS</b>	
5,371	Lloyds Bank PLC - Current A/c	8,320.02
0	Petty Cash	0.00
<u>246</u>	Debtors (VAT Refund)	<u>252.00</u>
5,617		8,572.02
	<b>CURRENT LIABILITIES</b>	
0	Creditors	(50.00)
<u>5,617</u>		<u>8,522.02</u>
	<b>REPRESENTED BY</b>	
0	Income & Expenditure a/c Bal. B/fwd	5,617.55
<u>804</u>	Add Surplus (Deficit) for 17/18	<u>2,904.47</u>
5,617		8,522.02
<u>5,617</u>		<u>8,522.02</u>

*MAT 18*



**CRANHAM PARISH COUNCIL**  
**INTERNAL AUDITOR'S REPORT**  
**FOR THE YEAR ENDED 31.03.2018**

I have examined the Council's accounting records and consider them to be well maintained. They provide an accurate record of the financial transactions throughout the year under review.

I have examined the books of account and supporting documents, vouchers and invoices provided and have prepared an Income and Expenditure Account together with a Balance Sheet and can confirm that, in my view, those accounts represent a true and fair view of the Council's financial activities during the year and the state of its financial affairs as at 31<sup>st</sup> March 2018.

I have no recommendations to make.

Ian Crowe FFA.

30<sup>th</sup> April 2018

**NOTE:-**

In section 2 of the 2017/18 Annual Governance and Accountability Return the figure in Box 7 for 2017 is different from the figure in Box1 for 2018. The figures in these two boxes should agree, but on this occasion they don't. This is because the 2017 accounts were prepared on a "Receipts & Payments" basis which does not account for monies owed to and by the Council whereas the 2018 accounts are prepared on an "Income & Expenditure" basis which does take account of these monies. The difference between the two boxes amounts to £246.00. This was the amount of a VAT refund which was due to the Council as at 31<sup>st</sup> March 2017, but not received until after the end of the financial year.



**CRANHAM PARISH COUNCIL**  
**INTERNAL AUDITOR'S REPORT**  
**FOR THE YEAR ENDED 31.03.2018**

I have examined the Council's accounting records and consider them to be well maintained. They provide an accurate record of the financial transactions throughout the year under review.

I have examined the books of account and supporting documents, vouchers and invoices provided and have prepared an Income and Expenditure Account together with a Balance Sheet and can confirm that, in my view, those accounts represent a true and fair view of the Council's financial activities during the year and the state of its financial affairs as at 31<sup>st</sup> March 2018.

I have no recommendations to make.

Ian Crowe FFA.

30<sup>th</sup> April 2018

Smaller authority name: Crathorn Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF ANNUAL GOVERNANCE & ACCOUNTABILITY  
RETURN (EXEMPT AUTHORITY)**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018**

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>01 May 2018</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.</p> <p>Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2018, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Ray Baleson, 118 Cadyston Close, Edinboro, Gorsebridge - 01452 621699</u></p> <p>commencing on (c) <u>Monday 4 June 2018</u></p> <p>and ending on (d) <u>Friday 13 July 2018</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>Ray Baleson Ho.</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

**CRANHAM PARISH COUNCIL**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.18**

2017	INCOME	2018
6,310	Precept	7,986.00
2,755	Grants	0.00
0	Wayleave	337.50
108	Allotment Rents	72.00
1	Sundry	0.00
528	VAT	
<hr/>		
9,702	<b>TOTAL INCOME</b>	8,395.50
	<b>EXPENDITURE</b>	
3,728	Staff Costs	2,447.00
325	General Admin	438.42
200	Staff Training	40.00
70	Hall Hire	108.00
1,875	Transparency	0.00
105	Playing Field Maintenance	105.00
431	Allotments	62.48
706	Playing Field Maintenance	920.00
0	Village & Parish Maintenance	337.21
729	Grants & Donations	550.00
425	Insurance	432.92
64	Chairs Allow	0.00
240	Professional Fees	50.00
<hr/>		
8,898	<b>TOTAL EXPENDITURE</b>	5,491.03
<u>804</u>	<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<u>2,904.47</u>

**CRANHAM PARISH COUNCIL**

**BALANCE SHEET AS AT 31.03.18**

2017		2018
	<b>CURRENT ASSETS</b>	
5,371	Lloyds Bank PLC - Current A/c	8,320.02
0	Petty Cash	0.00
246	Debtors (VAT Refund)	252.00
<hr/>		
5,617		8,572.02
	<b>CURRENT LIABILITIES</b>	
0	Creditors	(50.00)
<hr/>		
<u>5,617</u>		<u>8,522.02</u>
	<b>REPRESENTED BY</b>	
0	Income & Expenditure a/c Bal. B/fwd	5,617.55
804	Add Surplus (Deficit) for 17/18	2,904.47
5,617		8,522.02
<u>5,617</u>		<u>8,522.02</u>



CRANHAM PARISH COUNCIL			INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.18		
INCOME			2017	2018	
Precept	6,310			7,986.00	
Grants	2,755			0.00	
Wayleave	0			337.50	
Allocation Rents	108			72.00	
Sundry	1			0.00	
VAT	528				
	<u>9,702</u>			<u>8,395.50</u>	
TOTAL INCOME					
EXPENDITURE					
Staff Costs	3,728			2,447.00	
General Admin	325			438.42	
Staff Training	200			40.00	
Hall Hire	70			108.00	
Transparency	1,875			0.00	
Playing Field Maintenance	105			105.00	
Allowments	431			62.48	
Playing Field Maintenance	706			920.00	
Village & Parish Maintenance	0			337.21	
Grants & Donations	729			550.00	
Insurance	425			432.92	
Chairs Allow	64			0.00	
Professional Fees	<u>240</u>			<u>50.00</u>	
	8,898				
TOTAL EXPENDITURE					
					5,491.03
SURPLUS (DEFICIT) FOR THE YEAR					
	<u>804</u>			<u>2,904.47</u>	

CRANHAM PARISH COUNCIL			BALANCE SHEET AS AT 31.03.18		
CURRENT ASSETS			2017	2018	
Lloyds Bank PLC - Current A/c	5,371			8,320.02	
Petty Cash	0			0.00	
Debtors (VAT Refund)	<u>246</u>			<u>252.00</u>	
	5,617				
CURRENT LIABILITIES					
Creditors	0			(50.00)	
	<u>5,617</u>			<u>8,522.02</u>	
REPRESENTED BY					
Income & Expenditure a/c Bal. B/fwd	0			5,617.55	
Add Surplus (Deficit) for 17/18	<u>804</u>			<u>2,904.47</u>	
	5,617				
					8,522.02
	<u>5,617</u>			<u>8,522.02</u>	

CRANHAM PARISH COUNCIL		
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.18		
2017	INCOME	2018
6,310	Precept	7,986.00
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0	Wayleave	337.50
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9,702	TOTAL INCOME	8,395.50
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729	Grants & Donations	550.00
425	Insurance	432.92
64	Chairs Allow	0.00
240	Professional Fees	50.00
8,898	TOTAL EXPENDITURE	5,491.03
804	SURPLUS (DEFICIT) FOR THE YEAR	2,904.47

CRANHAM PARISH COUNCIL		
BALANCE SHEET AS AT 31.03.18		
2017	CURRENT ASSETS	2018
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5,617		8,522.02
5,617		8,522.02

asically save as a pdf then go to website in dashboard mode and open the page you want to add the document to in 'dashboard' mode. Place the cursor at the place on the page where you want the file to be added then click on 'add media' and 'import file'. Once you have done this click on 'add to page' and then 'publish' If you forget to add to page or publish the document will not appear on the website even if it is added to the list of documents.

Some things have to be on the website by law – refer to the Transparency Code for Councils with income under £25,000 for details.

You will have to go into the website twice a month to load up agenda and minutes – on one of these occasions it's a good idea to add any dates to the calendar that you know about, update any news items and update the planning list and record of Councillor attendance – all things we have to keep a record of and make public.

The website is a work in progress and there are several pages which are not yet complete as I'm waiting for info from other people – eventually we might just delete these pages if we don't get it. In a general sense the only bits that you will need to update regularly are the Council minutes/agenda and planning pages – all the others link to websites or Facebook pages for the other organisations and will hopefully update themselves but its worth a flick through occasionally to change any you know have changed.

To view the website as others see it go to [cranhampc.org](http://cranhampc.org)

To make changes to website go to <http://cranhampc.org.uk/sign-in>

Username: Parish Clerk

Password: Black\*Horse16

## **Other passwords you will need:**

GAPTC is the organisation who give free advice on being a clerk/running a council. Username is [Cranhamcouncil@yahoo.co.uk](mailto:Cranhamcouncil@yahoo.co.uk) and password is cpc54

Electoral Roll – comes by email and is sometimes encrypted – to download the amendments you need to use Cranham2016 as the password

Microsoft Account for the software on the Council computer and to access OneDrive – username is [cranhamcouncil@yahoo.co.uk](mailto:cranhamcouncil@yahoo.co.uk) and password is Cranham2017.

## **Council Computer and document storage**

Quick password is 2016 to get in. Password is same as Microsoft Account (Cranham2017) if you need it – I never have except in relation to setting up OneDrive

Computer is set up with Microsoft Office – a single user license. It is not 365 so will not update as newer versions come out.

Council files are stored on the computer and also on OneDrive – to find them on the computer you will have to look in OneDrive rather than documents – I seem to have too many sub folders before you get to all the files themselves but you may be able to reduce the number of layers. I have not changed the basic filing system used by the previous Clerk so sometimes things are in odd places – if you can't find something please ask. Finance is all in Internal Audit for example and meetings stuff is all over the