

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

Name of smaller authority: GREAT ABINGTON PARISH COUNCIL

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

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 MONDAY 4TH JUNE

and ending on FRIDAY 13TH JULY

(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: P. M. Hopper

Role: PARISH CLERK

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

Great Abington Parish Council

Clerk: Mrs. PM Harper
17 Lewis Crescent, Great Abington, Cambridge CB21 6AG
Telephone: 01223 892000

Supporting statement for the Year ended 31 March 2018

Community assets:

Abington Recreation Ground – the land is owned by this Council- Nominal Value £1.
Abington Recreation Ground Committee will continue to deal with the management of this land which is shared with Little Abington Parish Council.

Other fixed assets:

Brick bus shelter - £8,000.00

2 Metal bus shelters - £16,000

3 wooden benches - £2,400.00

Total value £33,180.00

Computer and printer - £1,000.00

Freestanding oak notice board - £1,700.00

Salt bins x 4 – £480.00

2 Raised Flowerbeds - £1,600.00

Defibrillator - £2,000.00

From 2008 the District Council took responsibility for maintaining and supplying litterbins

S137 Payments

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to a specified amount per head of the electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers. In 2017-8 the sum that could be spent per electorate was £7.57. £374.09 was spent on a gazebo for community group use.

Earmarked Funds

In 2010-2011 the Council agreed to earmark £14,000 towards amenity facilities. This increased to £15,000 from 2016-17 and will increase to £17,000 for the 2018-18 budget. In 2012 the Council agreed to earmark £1,000 towards the provision of new computer equipment and £930.05 remains earmarked which in 2017 the council agreed to return to general reserves.

In 2014-5 the sum earmarked to repair footpaths was increased to £3,000.

Section 106 Funds


£3,150.00 (purchase price was £1.00) was spent in legal costs buying the Recreation Ground land, £1,000 was spent on the outdoor gym equipment, £1,500 was spent putting in place an access licence for the Recreation Ground, £900 spent on a projector for the Institute and £2,116.75 on shelter on the Recreation Ground. There is £40,706.04 of section 106 funds remaining, plus the interest.

Advertising and publicity

No costs were incurred during the year, as TWI Ltd kindly covered the cost of printing the monthly newsletter.

Payments still to be made for financial year 2017/2018.

Nil.

 18/6/18

Great Abington Parish Council

Balance sheet at 31st March 2018

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<i>Current Assets:</i>			
<i>Cash at Bank</i>	52,220.03	51,267.00	82,829.78
<i>Debtors</i>			
<i>Total Assets</i>	52,220.03	51,267.00	82,829.78
<i>Current Liabilities</i>			
<i>Nil</i>			
<i>Net Assets</i>	52,220.03	51,267.00	82,829.78
<i>Represented by:</i>			
<i>General Fund</i>	52,220.03	51,267.00	82,829.78
<u>Earmarked funds 2015-7:</u>			
<i>Recreation facilities</i>	14,000.00	15,000.00	15,000.00
<i>Section 106 funds</i>	8,040.27	8071.62	40,840.85
<i>Computer Equipment</i>	930.05	930.05	0
<i>Village Funds</i>	1,100.00	0	0
<i>Footpath repairs</i>	3,000.00	3000.00	3,000.00
	<u>27,070.32</u>	<u>27,001.67</u>	<u>58,840.85</u>

Bank Reconciliation

Business Premium account (s106)balance at 31st March 2018	40,840.85
Business Premium account balance at 31st March 2018	34,179.73
Current account balance at 31st March 2018	7,809.20
	<u>82,829.78</u>
Less unrepresented cheque:	
	101150 24.94
	101152 5,839.81
	101153 3120.00
Total uncleared	<u>8,984.75</u>
	<u>73,845.03</u>

The above statement represents fairly the financial position of Great Abington Parish Council as at 31st March 2018.

Approved by the Parish Council.....Chair

Date.....

.....Responsible Financial Officer

Date.....

Great Abington Parish Council

Balance sheet at 31st March 2018

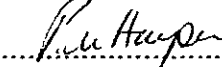
	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
Current Assets:			
Cash at Bank	52,220.03	51,267.00	82,829.78
Debtors			
Total Assets	52,220.03	51,267.00	82,829.78
Current Liabilities			
Nil			
Net Assets	52,220.03	51,267.00	82,829.78
Represented by:			
General Fund	52,220.03	51,267.00	82,829.78
<u>Earmarked funds 2015-7:</u>			
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Approved by the Parish Council.....Chair

.....
Date 18/6/18
Responsible Financial Officer
Date 18/6/18


18/6/18

GREAT ABINGTON 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.			PETTY CASH SYSTEM NOT USED
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

13/06/18

Name of person who carried out the internal audit

MIKE GUTTERIDGE

Signature of person who carried out the internal audit

MSP Gutteridge

Date

13/06/18

*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:

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	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the authority will address the weaknesses identified.

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:

23. COMPLETE THE GOVERNANCE STATEMENT

Chairman

dated

18/06/2018

Clerk

[Signature]
P. M. Harper

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.theabingtons.org.uk

Section 2 – Accounting Statements 2017/18 for

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	49,229	47,808	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	12,000	12,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,394	45,751	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	2,476	2,666	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 authority's borrowings (if any).
6. (-) All other payments	13,339	29,048	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	47,808	73,845	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	47,808	73,845	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	28,055	33,180	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	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 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

P. M. Harper

Date

18th June 2018

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

18/06/18

and recorded as minute reference: ANNUAL RETURN TABLE
23. REVIEW + APPROVE THE ACCOUNTING STATEMENTS

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

[Signature]

Paula

**GREAT ABINGTON PARISH COUNCIL:
INTERNAL AUDITOR'S REPORT: (2017/2018)
Date: 13.06.18**

Comments on internal control objectives (Page 5 of Annual Governance and Accountability Return (AGAR), 2017/2018). References below are to JPAG 'Governance and Accountability for Smaller Authorities in England: March 2018'

Objective A:

Proper Book-keeping:

The cashbook spreadsheet appears to be generally up-to-date, regularly balanced, with the arithmetic correct (but see note below re: VAT).

Objective B:

(a) Standing Orders and Financial Regulations adopted and applied.

Standing Orders and Financial Regulations have been revised and were adopted at the meeting on 26.03.18.

Comments:

● The Parish Council does not appear to be compliant with the requirements of the **Transparency Code for Smaller Authorities** – this legislation is mandatory. The Parish Council website has links to some of the documents required to be made available by the code, but only up to May 2017. **This should be addressed as a matter of urgency.** [See JPAG 'Governance and Accountability' Page 42, Par 5.71].

● In my interim audit report I recommended that detailed and documented procedures for **internet banking/e-payments** are included in the Financial Regulations. The Parish Council meeting on 18.09.17 appears to have agreed appropriate wording, but nothing has been inserted in the revised Financial Regulations.

● I note **Parish Council Meeting minutes** have not been numbered since March 2017. Numbering of pages ensures minutes are complete and in the correct order.

(b) Payments controls:

The Statement of Internal Control was reviewed on 26.03.18.

A sample check was carried out on one minuted finance report (Parish Council meeting of 15.01.18). The table of payments appears accurate. Invoices in the file were checked against the spreadsheet, cheque stubs, and bank statements.

Comment:

● Precept Notices from the Recreation Ground Committee are available for the two instalments paid in January 2018, but there were no acknowledgements available confirming that these payments had been received. These should be located (or requested).

(c) VAT

I note a repayment received in July 2017 for VAT in the previous financial year.

Comment:

● VAT for cheque 153 appears to be incorrectly shown as £200 (when it should be £520).

(d) Section 137 payments.

I note no Section 137 payments are listed for 2017/2018.

Comment:

- The purchase of a gazebo for community use for £374.09 may need to be categorised as Section 137. CAPALC may be able to advise.

Objective C:

Risk Management arrangements:

A formal statement of the Council's general policy on risk management was reviewed and adopted on 26.03.18. No Risk Register however appears to have been drawn up. [See JPAG 'Governance and Accountability' Pars 5.92-5.94 and Page 61]

Comment:

- I recommend the Council gives urgent consideration to drawing up a Risk Register. I have supplied an example.

Insurance:

Insurance cover has been reviewed and appears adequate, but see comment below under **Objective H** regarding assets covered.

Objective D:

Budgetary controls:

An Annual Budget for 2017/2018 was prepared with periodic updates of expenditure being given to councillors in the minutes and subsequently prior to meetings. There do not appear to be any significant unexplained variances from Budget, but an explanation of **significant year on year variances** will need to be included with the AGAR.

Comments:

- Column headings for the Budget for 2018-2019 could be made clearer, with the second (central) column showing the date for the projections below, and the eventual addition of a final column showing year-end variances.
- The Council may wish to consider including in the annual Budget more detailed plans for spending Section 106 funds.

Objective E:

Income controls:

Systems generally appear to be in place and satisfactory.

Objective F:

Petty Cash procedures:

The Council does not operate a Petty Cash system.

Objective G:

Payroll controls:

I note that a PAYE scheme is in operation for the Clerk's salary, and appears to be operated correctly. Figures on monthly payslips appear to be accurately recorded.

Objective H:

Asset controls:

The asset register was updated in May 2018 with revised insurance values.

Comment:

● I note the insurance policy shows cover in place for the defibrillator and 'Flowerbed Structures' but these items are not listed in the Asset Register. The gazebo similarly may need to be included on the register (and insured).

Objective I:

Bank reconciliation:

An annual bank reconciliation has been carried out for each account, and periodic bank reconciliations are carried out. **A copy of the bank reconciliation as at 31 March 2018 will need be included with the AGAR.**

Objective J:

Year-end procedures:

Year-end accounts have been prepared on the correct basis, the accounts appear to agree with the cash book and to be supported by an adequate audit trail from underlying records.

Objective K:

Trustees' responsibilities:

I understand the Council does not act as sole trustee for any funds.

**Mike Gutteridge,
Internal Auditor,
13.06.18**