



Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

CARHAM TOWN 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.				<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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</i>

*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:

Chairman

Clerk

dated

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

Authority web address

Section 2 – Accounting Statements 2017/18 for

BAKHAM TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	185865	203693	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	211635	229170	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	20423	4163	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	66013	35546	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	5508	5508	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	142709	154297	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	203693	241675	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	197463	247335	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	1044216	1044216	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	3115	26169	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.
		<input checked="" type="checkbox"/>	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

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

and recorded as minute reference:

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

Annual Internal Audit Report 2017/18

CARHAM TOLON 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)	Yes	No	Not applicable
	Trust funds (including charitable) – The council met its responsibilities as a trustee.		

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

22/03/2018
27/04/2018

Name of person who carried out the internal audit

[Redacted Name]

Signature of person who carried out the internal audit

[Redacted Signature]

Date

27/04/2018

*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).

ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2018

Oakham Town Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	185,865	203,693	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2	Annual Precept	211,635	229,170	Total amount of Precept income received in the year
3	Total other receipts	20,423	4,163	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	66,013	35,546	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 expenses
5	Loan interest/Capital repayments	5,508	5,508	Total expenditure or payments of capital and interest made during the year on borrowings
6	Total other payments	142,709	154,297	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forward	203,693	241,675	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	197,463	247,335	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	1,044,216	1,044,216	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	31,115	26,169	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Working details for ANNUAL RETURN - Year ended 31 March 2018

	Last Year £	This Year £	Code and Centre		Code Description
1	84,614	106,422	310	0	General Reserves
1	18,000	18,000	320	0	EMR Asset Maintenance
1	1,620	1,000	325	0	EMR Balance of Chairman's Fund
1	5,000	5,000	330	0	EMR Railings Cutts Close
1	1,871	1,871	335	0	EMR Seating - Oakham Castle
1	2,400	2,400	340	0	EMR Seating - Wilkinsons/LR
1	6,500	6,500	345	0	EMR Citizens Advice Funding
1	360	0	350	0	EMR Gaol Street Mural
1	3,000	0	355	0	EMR Rialtas Accounts Package
1	62,500	62,500	360	0	EMR S106 Payment from RCC
1	185,865	203,693	Total balances & reserves at the beginning of the year as recorded in the Financial Records		
2	211,635	229,170	1076	900	Precept
2	211,635	229,170	Total amount of Precept income received in the year		
3	16,424	0	1077	900	Council Tax Support Grant
3	639	-2,167	1090	900	Interest Received
3	710	533	1100	900	Bowls Club Rent
3	820	820	1110	900	Tennis Club Rent
3	-517	2,217	1120	900	Oakham Community Centre
3	1,853	1,750	1130	900	Rutland House Community Trust
3	200	2,425	1140	900	Cutts Close Lettings
3	343	343	1150	900	Allotment Rents
3	0	-1,980	1160	900	Grants/Donations
3	-50	223	1900	900	Other Income
3	20,423	4,163	Total income or receipts as recorded in the cashbook minus the Precept		
4	66,013	35,546	4000	100	Salaries
4	66,013	35,546	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 expenses		
5	5,508	5,508	4400	400	Public Works Loan Repayment
5	5,508	5,508	Total expenditure or payments of capital and interest made during the year on borrowings		
6	10,927	11,553	4040	100	Rent
6	8,327	7,516	4045	100	NNDR Offices & Toilets
6	1,714	2,667	4050	100	Office Furniture & Equipment
6	2,759	3,177	4055	100	Utilities
6	5,165	5,284	4060	100	Insurance
6	1,696	1,397	4065	100	Postage & Stationery
6	735	946	4070	100	Telephone & Internet
6	1,003	38	4075	100	Subscriptions
6	1,101	950	4080	100	Expenses & Travel
6	260	335	4085	100	Training

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Working details for ANNUAL RETURN - Year ended 31 March 2018

	Last Year £	This Year £	Code	and Centre	Code Description	
6	-827	1,188	4090	100	Accountancy & Audit	
6	790	3,594	4095	100	Legal Expenses	
6	3,125	3,514	4100	100	IT	
6	4,988	1,905	4105	100	Other Professional Fees	
6	19,332	21,159	4200	200	Grounds Maintenance Contract	
6	10,182	8,182	4205	200	Floral Displays	
6	18,160	18,332	4215	200	Toilet Maintenance	
6	540	450	4220	200	Play Area Inspections	
6	11,080	9,540	4300	300	Christmas Decorations	
6	6,757	6,987	4305	300	Promotion of Oakham	
6	2,763	2,798	4310	300	Advertising	
6	2,644	3,000	4315	300	Planting & Tree Surgery	
6	4,001	5,476	4320	300	Additional Maintenance	
6	4,087	566	4325	300	Street & Park Furniture	
6	692	7,958	4330	300	Play Equipment	
6	4,781	1,086	4405	400	Other Expenses	
6	1,000	95	4410	400	Chairman's Allowance	
6	223	172	4420	400	Bank Charges	
6	0	10,552	4427	400	Community Street Lighting	
6	5,517	5,719	4430	400	Neighbourhood Plan	
6	6,500	2,000	4435	400	Grants	
6	197	166	9350	800	EMR Gaol Street Mural	
6	2,492	0	9355	800	EMR Rialtas Accounts Package	
6	0	6,000	9360	800	EMR S106 Payment from RCC	
6	Total other payments	142,709	154,297	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forward	203,693	241,675	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		14,339	11,839	200	0	Current Bank Account - HSBC
8		122,899	175,380	210	0	Deposit Account - HSBC
8		60,000	60,000	220	0	Cambridge Building Society
8		224	116	250	0	Petty Cash
8	Total Cash & Investments	197,463	247,335	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9		1,044,216	1,044,216	9	0	Total Fixed Assets
9	Total Fixed Assets	1,044,216	1,044,216	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register		
10		31,115	26,169	10	0	Total Borrowings
10	Total Borrowings	31,115	26,169	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)		