

# Annual Internal Audit Report 2017/18

## CAXTON PARISH COUNCILS

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 or premium resulted from an adequate budgetary process; progress against the budget was regularly monitored and resources were appropriate.	✓		
E. Expected income was fully received, based on agreed 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 investment records 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.	✓		
<b>K. (For local councils only)</b>			
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).

~~\*\*\*~~ NO PETTY CASH TRANSACTIONS.

Date(s) internal audit undertaken

17.4.18

Name of person who carried out the internal audit

MRS J. WILSON DIRECTOR CANALBS LTD

Signature of person who carried out the internal audit

*J. Wilson*

Date

17.4.18

\*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:

CAYTON 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.		

\*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:

25.7.  
10/05/18

dated

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

Chairman

Clerk

**Other information required by the Transparency Codes (not part of Annual Governance Statement)**  
Authority web address

AUTHORITY WEBSITE ADDRESS


## Section 2 – Accounting Statements 2017/18 for

### CAYTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	32019	36511	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	18538	19921	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1814	66276	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	1934	2036	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	13926	75446	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	36511	45226	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	36511	45226	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	82095	82648	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

  
 Date 16/04/18

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

10/05/18

and recorded as minute reference:

25.9

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



## Section 3 – External Auditor Report and Certificate 2017/18

In respect of

ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2017/18

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2017/18

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

\*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))



### Section 3 – External Auditor Report and Certificate 2017/18

In respect of **Caxton Parish Council – CA0048**

#### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

#### 2 External auditor report 2017/18

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

#### 3 External auditor certificate 2017/18

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

Date

10/09/2018

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))



RFO report to the APM 2019

I am pleased to report that the annual audit for FY 31 March 2018 was completed by Littlejohn PFK, External Auditor and everything found to be in order. A copy is available this evening if anyone would like to view it or alternatively it is available on the village website.

The Parish Council's accounts for the recent financial year have all been balanced and will be considered by the Parish Council when it meets later this evening. The internal audit has been completed and again the report will be considered by the Council later this evening. The accounts will be available for public inspection late June and information will be given both on the notice board and also on the website.

All information about the Council's finances, orders and spending is published in the Council's minutes which is available on the Council's website. Anyone having any questions about the Council's accounts is welcome to contact the Clerk.

Gail Stoehr

RFO

## **Caxton Village Hall - Summary Annual Report for 2018/19**

The Village Hall Committee held its AGM on 25 April 2019. This year we changed our financial year to end on 31 March, so this summary covers the 15 months from 1 January 2018 to 31 March 2019.

### **Committee Membership**

We welcomed Ray Jack onto the committee this year. Members and officers were confirmed as follows: Chris Rundell – Chair; Christina Harrison – Executive Secretary; Helen Barbour - Treasurer; Ann MacDonald – Bookings Manager; Rita Pettinger; Charlotte Richards; Dorota Hirszy; Val Gape; Sally Bushby; Mike Hope; Ann Thomas; Ray Jack.

### **Fund Raising.**

We held a healthy number of fundraising events in this period: a post-refurbishment celebration in January; two quiz nights; the summer fête; a curry night; coffee mornings, and our first fish & chip night. All were well attended and directly support our objectives for maintaining and promoting the hall as a community resource.

The 100 Club mini-lottery is now in its third year, and numbers are gradually building.

### **Finance**

The finances show a very slight loss of around £100, which will be more than offset by the effect of the one-off longer financial "year". Bookings income is healthy, and the contribution from fund raising events (£3,100), and the 100 Club (£1,000) has allowed us both to keep hire rates down, and make improvements to facilities.

### **Maintenance and improvements**

Thanks in the most part to the skills and enthusiasm of Mike Hope, we've continued our programme, including exterior lighting and internal electrics, marking out the parking space, tiling the entrance porch, improving signage, tidying up the area behind the hall and securing various wobbly handles, doors and fittings. We've also bought new tables and chairs, and met the cost of some of the new flooring. Thanks to Eddie Blair for our new projector screen, funded by his company Integrated Medicines Ltd.

New arrangements for cleaning the hall have proved very successful.

Our thanks and recognition too to the Parish Council for the work they have funded and arranged to the fabric of the building including flooring, securing the back door, and renovation and damp proofing the store cupboard.

### **Plans for the coming year**

Since the AGM we've already had one more quiz night, on 26 April. We're planning another 4th October, the summer fête on June 8th, fish and chip night on 16 November, a Christmas celebration on 7th December, and a curry night on 8 February

We need to buy a new refrigerator and a vacuum cleaner, and relocate the bins to manage a fire risk from arson. We'll also be planning other improvements; suggestions are always welcome.

### **The Thank Yous**

Lots of people put lots of time in on a voluntary basis to keep this very important facility for the village running, so many thanks to Committee Members, the Parish Council and everyone who has helped over the year, and everyone who has hired the hall and supported events. Please continue to make use of the Hall to keep it a vital and viable part of the community.

**Chris Rundell**

**Chairman, May 2019**



Item 6.7 Caxton APM on 9<sup>th</sup> May 2019

The Parish Council Act of 1957 states:

11. Power of parish council to receive charity accounts

(1)The trustees or administrators of every parochial charity, other than an ecclesiastical charity, shall deliver a copy of the annual accounts which are required to be prepared by section forty-four of the Charitable Trusts Amendment Act, 1855 -

(a) to the parish council of any parish with which the objects of the charity are identified, who shall present the accounts at the next parish meeting.

Caxton Village Hall  
Financial Statements as at 31.03.2019

	2017	2018		
	£	£		
<b>Income</b>			<b>Finance by:</b>	
Pilates (Skyme)	231.00	347.00	Opening balance	
Brownies	150.00	65.00	Petty cash	26.81
Pilates (Wareham)	560.00	427.00		-
Misc. Hires	585.00	1,207.00	Barclays	4,669.52
Bourn Beavers	145.00	455.00	P&L	- 101.99
Mother & Toddler	125.00	250.00	Closing balance	<u>4,594.34</u>
Polling station	150.00	75.00		
Rag rugs	108.00	284.00		
Historical Society	60.00	160.00		-
Comberton VC	300.00	690.00	Barclays	4,513.02
Cam Rescue	50.00	125.00	Petty cash	81.32
Parish Council	96.00	84.00		<u>4,594.34</u>
Hearing Dogs	182.00	392.00		
Rainbows	70.00	65.00		-
Summer Fete	-	1,317.92		
Ballet	80.00	-		
Puppy Training	160.00	332.00		
Quiz and party nights		1,219.00		
Curry Night	515.38	562.50		
100 Club	1,178.00	1,410.00		
Donations	48.00	158.51		
Coffee Morning	187.87	86.00		
Interest	40.41			
Coiff Transfer	1,823.30			
Community Chest	1,000.00	-		
Donation for Refurb	2,500.00	-		
Photographer	35.00	-		
	<u>10,379.96</u>	<u>9,711.93</u>		
<b>Expenses</b>				
Insurance	599.70	602.15		
Cleaning	1,209.13	715.00		
Water+ Sewerage	782.99	664.96		
Eon	2,090.91	3,200.93		
Electrical Repairs	530.98	394.00		
Maintenance	841.57	612.26		
Tables	1,096.32	502.81		
Flooring		1,835.00		
100 Club prizes/ licence	333.00	334.00		
Gift	9.50	-		
Bar expenses		242.50		
Misc	350.38	61.00		
Refuse Collection	416.00	429.00		
3rd Party Contribution	3,318.27	-		
Transfer from Coiff	1,823.30	-		
Chubb Fire	174.89	220.31		
	<u>13,576.94</u>	<u>9,813.92</u>		
<b>Profit/Loss</b>	<u>- 3,196.98</u>	<u>- 101.99</u>		

## Caroline Newton

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**From:** helenbarbour44@yahoo.co.uk  
**Sent:** 19 May 2019 09:18  
**To:** Gail Stoehr (Caxton Parish Council)  
**Subject:** Village Hall Accounts 2018-2019  
**Attachments:** Cash book 2018-2019.xlsx

**Categories:** CAXPC IN

Hi Gail

Please find attached the Village Hall Accounts.

They are for a 15 month period -Jan 2019 to March 2019 in order to have the same year end as the 100 club and the Parish Council.

Helen

Sent from Windows Mail