CAM PARISH COUNCIL
REPORT OF THE INDEPENDENT INTERNAL AUDITOR
FOR THE YEAR ENDED 31 MARCH 2018

I have examined the books and records of the Council as at 31 March 2018
Whilst I have not performed an audit I can confirm that the attached statements are in accordance therewith and comply with all the requirements stipulated by the. Accounts and Audit Regulations 2011 and CIPFA guidelines

Iain Selkirk FCA
Appointed Independent Internal auditor

Malvern Worcester
May 2018

CAM PARISH COUNCIL
BALANCE SHEET AS AT 31 MARCH 2018

CURRENT ASSETS

	£	2017
Debtors and Payments in advance	2,794.77	-
VAT Recoverable	11,144.20	11,264.36
Cash at Bank and in hand	317,951.99	289,967.34
TOTAL ASSETS	331,890.96	301,231.70
CURRENT LIABILITIES		
Creditors	9,266.66	2,390.00
NET ASSETS	£ 322,624.30	£ 298,841.70
Represented by:-		
General Fund Balance	146,922.28	141,640.91
Earmarked Reserves	175,702.02	157,200.79
	£ 322,624.30	£ 298,841.70

The above statement represents fairly the financial position of the council as at 31 March 2017

CAM PARISH COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2018

	£	2017
Income		
Precept	216,833.00	197,436.00
Recreation & Leisure	4,499.88	70,208.31
Community Improvement	1,000.00	13,800.00
Service Support	960.82	1,933.33
Income	746.10	14,658.63
Premises Costs	25,145.33	9,796.18
	249,185.13	307,832.45
Expenses		
Staff Costs	88,599.85	80,078.83
Recreation & Leisure	23,407.39	135,027.65
Community Improvement	38,394.13	39,706.95
Service Support	20,987.90	21,651.90
Premises Costs	20,908.26	18,829.97
Income	-	- 2,100.03
General Reserve	-	16.00
Earmarked Reserves	33,105.00	-
	225,402.53	293,211.27
Surplus/Deficit for the year	23,782.60	14,621.18
General Fund brought forward	141,640.91	146,474.38
	165,423.51	161,095.56
Transfer to Reserves	18,501.23	19,454.65
General Fund carried forward	£ 146,922.28	£ 141,640.91

STATEMENT OF ACCOUNTS **_SECTION 1_**

CAM PARISH COUNCIL

RECEIPTS AND PAYMENTS 2017/2018

	Last Year	This Year
1 Balances brought forward	284,221	298,842
2 Annual Precept	197,436	216,833
3 Other Receipts	110,396	32,352
4 Staff Costs	80,478	90,652
5 Loan interest and Capital Repayments	12,374	12,374
6 Total Other Payments	200,359	122,376
7 Balance carried forward	298,842	322,625
8 Total Cash & Investments	289,967	317,952
9 Total Fixed Assets	860,719	863,565
10 Total Borrowings	149,044	142,197

APPENDIX TO THE STATEMENT OF ACCOUNTS **2017/2018**

CAM PARISH COUNCIL

BANK RECONCILIATION

Opening Balance	289,967.34
Derposits	246,510.52
	536,477.86
Payments	218,525.96
Closing Balance	317,951.90

Represented by the bank accounts as under:-

MELTON MOBRAY B S	159,627.49
ALTO CARD	25.05
UNITY	158,299.45
O/S DEPOSIT	

	BOX 8		£	317,951.99
		Assets		13,938.97
		Liabilities	-	9,266.66
all current	BOX 7		£	322,624.30

RFO

Responsible Finance Officer...

Date.......................................

Cam Parish Council

Bank Reconciliation at 31/03/2018

	Cash in Hand 01/04/2017		289,967.34
	ADD		
	Receipts 01/04/2017 - 31/03/2018		256,088.88
			546,056.22
	SUBTRACT		
	Payments 01/04/2017 - 31/03/2018		228,104.23
A	**Cash in Hand 31/03/2018** (per Cash Book)		**317,951.99**

	Cash in hand per Bank Statements			
	Cash	28/02/2018	0.00	
	Melton Mowbray BS	28/02/2018	159,627.49	
	Unity	31/03/2018	158,299.45	
	Alto Card	28/02/2018	25.05	
				317,951.99
	Less unpresented cheques As attached			0.00
				317,951.99
	Plus unpresented receipts As attached			0.00
B	**Adjusted Bank Balance**			**317,951.99**

A = B Checks out OK

Explanation of variances

Name of smaller authority: Cam Parish Council

County area (local councils and parish meetings only:

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 £)
Box 2 *Precept or Rates and Levies*	197436	216833	19397	9.8%	
Box 3 *Total other receipts*	110396	32352	78044	70.7%	Jubilee fields S106 Application funding SDC £68,660 £20500 – solarsense grant
Box 4 *Staff costs*	80,478	90,652	10,174	12.6%	
Box 5 *Loan interest/ capital repayments*	12,374	12,374	0	0%	
Box 6 *All other payments*	200,359	122,377	77,982	38.9%	Sports pavilion build cost of £48,919 £43,164
Box 9 *Total fixed assets & long term investments & assets*	860,719	863,565	2,846	0.3%	
Box 10 *Total borrowings*	149,044	142,197	6,847	4.6%	
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:				