

Internal Audit

HUGGLESCOTE & DONINGTON LE HEATH Parish Council

Year Ending 31 March

2017

Internal Auditor: Richard Willcocks

Summary Checklist Report

CONFIDENTIAL

This internal audit report is based upon the National Association of Local Councils (NALC) recommended checklist, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

Year Ending: 31 March 2017

BASIS OF REPORT

This internal audit report is based upon the National Association of Local Councils (NALC) recommended check-list, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

NB: It would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be a day-to-day function of the staff and councilors and not left for internal audit. (Source: Governance and Accountability for Local Councils-A Practitioners' Guide-2014).

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Name of Council	Hugglescote & Donington le Heath Parish Council	Name of Clerk to the Council	Simon Weaver
No. Of Councillors	9	Name of RFO (if different)	
Quorum	3	Precept (for audit year)	£85,776 excl. Council Tax Support Grant (CTSG)
Electorate	3300	Gross budgeted income	£102,232

KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW.

		Adopted	Last Review						Next Review			Recommendations
			Date	Prepared By	Approved By	Key Changes	On Website	Copy Taken	Due	Key Changes Proposed	Annual Review?	
1.1	Standing Orders	√	May-16	Clerk	①		√	√	18/05/17	None	√ ①	
1.2	Financial Regulations	√	Apr-16	Clerk	Council		√	√	18/05/17	None	√ ①	
1.3	Committee & Working Parties Terms of Reference ③	√	May-16	Clerk	①		√	√	18/05/17	None	√ ①	
1.4	Risk Assessment	√	May-16	Clerk	①		√	√	18/05/17	None	√ ①	
1.5	Statement of Internal Control	√	May-16	Clerk	①		×	√	18/05/17	None	√ ①	
1.6	Complaints Procedure	√	Oct-10	Clerk	Council		√	√			②	
1.7	Code of Conduct	√	Jun-12	Clerk	Council		√	√			②	
1.8	Disability Discrimination/ Equal Opportunities	√	Apr-16	Clerk	Council		√	√			②	
1.9	Reserves Policy	×										Consider adopting a Reserves Policy (as per template supplied)
1.10	Model Publication Scheme	√	Apr-16	Clerk	Council		√	√			②	Remove 'Phil Ellis' from website wording

① = ANNUAL MEETING ② = REVIEWED AS AND WHEN NECESSARY e.g. legislative changes

③ Working Parties: Community Development. Planning, Task & Finish. Land, Property and Grounds Maintenance. Parish Finance & Accountability. Committee: Staffing.

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1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	No	The accounts are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	No	Checks of the computerised accounting system confirmed that the cashbook and other accounts arithmetic were correct.
1.3	Evidence of internal control?	Yes	No	<ul style="list-style-type: none"> • Internal audit • Risk assessment policy • Statement of internal control • Budgetary control and monitoring • Bank reconciliation review by Council
1.4	VAT evidence, recording and reclaimed?	Yes	No	<p>The Council can recover VAT through the Local Authorities and Similar Bodies Scheme. VAT reference number: UB5286.</p> <p>An online claim to HMRC, for repayment of VAT, is normally made annually, dependent on the amount of VAT to be reclaimed.</p> <p>The last claim made was to cover the year to 31/03/16.</p> <p>A claim to 31/03/17 will be made during 2017.</p> <p>Testing indicated that VAT on income and expenditure had been correctly applied.</p> <p>It is not known if there has previously been a VAT inspection.</p>
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	No	See Detailed schedule in Compliance Testing Report.
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	No	A separate S137 account is maintained in the cash book to record S137 expenditure
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	No	All S137 expenditure incurred in the current financial year was in respect of activities relevant to the parish i.e. poppy wreaths and website logo prizes

2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	No	<p>Standing Orders have been adopted.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p>
2.2	Standing Orders reviewed at Annual Meeting?	Yes	No	See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
2.3	Financial Regulations adopted?	Yes	No	<p>Financial Regulations have been adopted.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p>
2.4	Financial Regulations properly tailored to Council?	Yes	No	The current Financial Regulations are based on the current NALC model Financial Regulations, adapted to suit the specific needs of the Council.
2.5	Equal Opportunities policy adopted?	Yes	No	<p>An Equal Opportunities policy has been adopted.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p> <p><i>See update on prior year internal recommendation in section 10.1 below.</i></p>

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2. Due Process				Comments & Recommendations
2.6	RFO appointed?	Yes	No	Simon Weaver was appointed as Clerk to the Council on 15/12/11, which included responsibility as the RFO.
2.7	List of member's interests held?	Yes	No	The Clerk maintains and updates the list of member's interests as required. The Clerk scans and files all details electronically, uploads to the Council website and then forwards to North West Leics. District Council. The link available on the previous parish council website to the list of member's interests held at the district council, is not currently available on the Council website.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	Normally with 6 days' notice, the clerk prepares and signs the council meeting agenda, which lists matters for discussion and is posted on the Council's website and on the community centre notice board. Copies are also made available in the community centre. The agenda uploaded onto the Council website includes full details of matters to be discussed i.e. a full agenda.
2.9	Purchase orders raised for all expenditure?	Yes	No	Financial Regulations determine how commitment to purchase is made (see 2.10). Documentation e.g. letter, email, purchase order or equivalent purchase confirmation, is raised for all expenditure, where possible.
2.10	Purchasing authority defined in Financial Regulations?	Yes	No	The Financial Regulations stipulate that: <ul style="list-style-type: none"> • below £3,000 and above £100, the Clerk shall strive to obtain 3 estimates. • above £3,000 and below £25,000, three or more quotes or estimates to be obtained. • above £25,000, specific tender rules to be applied as per the Financial Regulations. • Competitive tenders are now in accord with European legislation, as defined in the Financial Regulations.
2.11	Legal powers identified in minutes and/or ledger?	Yes	No	Whilst the applicable legal power is not specifically noted in the minutes or the accounts, it is the responsibility of the Clerk to ensure that the Council applies the correct legal power.
2.12	Committee terms of reference exist and have been reviewed?	Yes	No	Terms of reference have been adopted for the Council's working parties and committee. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above

3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	The Council meets monthly, except in August Only the full Council has spending and decision making powers. No unusual financial activity was found in the minutes reviewed; Minutes are uploaded onto the website after approval at the next meeting.
3.2	Is an annual risk assessment carried out?	Yes	No	A risk assessment policy has been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

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3. Risk Management				Comments & Recommendations
3.3	Is Insurance cover appropriate and adequate?	Yes	No	The insurance is renewed annually on 21st June. For the current financial year, cover was retained with Zurich Municipal.
3.4	Evidence of annual insurance review?	Yes	No	Prior to renewal, the Clerk would normally obtain at least 2 competitive quotes to ensure best value.
3.5	Internal financial controls documented and evidenced?	Yes	No	A statement of internal control has been adopted. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above In addition, effective and acceptable financial control procedures are operative as stipulated in the Standing Orders and Financial Regulations.
3.6	Minutes initialled, each page identified and overall signed?	Yes	No	Minutes of all Council meetings are initialled by the chair of the meeting. Each page of the minutes is numbered, minutes are listed with a unique reference number and all minutes are signed by the meeting chair and dated, at the subsequent meeting.
3.7	Regular reporting and minuting of bank balances?	Yes	No	Bank reconciliations, together with the relevant bank statements, are presented quarterly to the Council to review, approve and minute as part of the assurance review.
3.8	S137 expenditure minuted?	Yes	No	All individual S137 expenditure is listed and identified separately in the minutes.

4. Budget				Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	No	A detailed budget is prepared annually by the Clerk.
4.2	Has budget been discussed and adopted by Council?	Yes	No	The budget for the financial year being audited was reviewed and approved by the Council on 21/01/16.
4.3	Any reserves earmarked?	Yes	No	A total of £17,930 earmarked reserves was listed at the financial year-end, together with free reserves of £74,149 (representing 86% of the 2016-17 precept). The earmarked reserves were detailed separately. The Council has targeted a minimum amount of free reserves in line with NALC and external audit recommendations. See Recommendation in 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
4.4	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and regular reports to Council.
4.5	Precept demand correctly minuted?	Yes	No	The approved precept demand of £85,776 was forwarded to North West Leics. District Council by the deadline, was correctly minuted (no. 16/4a) and excluded any grant (CTSG).

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	The Clerk was moved onto a permanent contract of employment with effect from 15/12/13. Following a job evaluation, the contract was amended in August 2016 to increase the Clerk's fixed hours of work from 15 to 22 per week.

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5. Payroll - Clerk				Comments & Recommendations
5.2	Tax code issued/contracted out?	Yes	No	The Clerk is remunerated through the payroll and has an applicable tax code.
5.3	PAYE/NI evidence?	Yes	No	The payroll confirmed that the Clerk's salary was subject to PAYE and NI.
5.4	Has Council approved the salary paid?	Yes	No	The payroll is prepared quarterly using the HMRC's Basic PAYE Tools payroll software. The Clerk is responsible for preparing the payroll. Salary payments are included on the relevant cheque payment list presented to Council for approval. The Clerk's salary is approved within the setting of the annual budget and is based on a fixed monthly salary plus any contractually agreed.
5.5	Other payments reasonable and approved by Council?	Yes	No	Business mileage and out of pocket expenses are reimbursed to the Clerk. This is primarily for the reimbursement of online purchases made on behalf of the Council. Expenses are reimbursed through an approved petty cash claim, although these types of claims have been reduced with the introduction of a corporate debit card. The Clerk receives £40 per month allowance for working from home. Because of the applicable salary, the Clerk does not have to enrol for pension's auto enrolment. The Council is considered to be compliant with the requirements for pensions auto enrolment.

6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	N/A as the Clerk is responsible for all the financial and administrative affairs of the Council.
6.2	Does the Council have employers' liability cover?	Yes	No	The Council has employer's liability cover of £10M.
6.3	Tax code(s) issued?	Yes	No	N/A.
6.4	Minimum Wage paid?	Yes	No	The Clerk's remuneration exceeds both the applicable Minimum Wage and Living Wage.
6.5	Disciplinary, Grievance & Complaints procedures in place?	Yes	No	These procedures are included as separate sections within the Clerk's contract.

7. Asset Control				Comments & Recommendations
7.1	Does the Council keep a register of all material assets owned?	Yes	No	The Clerk is responsible for maintaining the manual asset register.
7.2	Is the asset register up to date?	Yes	No	The asset register was up to date as at the financial year-end.
7.3	Value of individual assets included?	Yes	No	A minimum value of £100 is applicable for an asset to be listed on asset register. Assets above this value are listed separately. A separate list of items below £100 is maintained for control purposes.

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7. Asset Control				Comments & Recommendations
7.4	Inspected for risk and health and safety?	Yes	No	<p>Monthly inspection of play equipment and properties by the Clerk (as part of the litter picking exercise).</p> <p>The Council chair undertakes a weekly walk around the parish on a regular basis to check the Council's assets.</p> <p>Play equipment and other risk assessed assets checked monthly by ROSPA accredited inspectors.</p> <p><i>See update on prior year internal recommendation in section 10.1 below.</i></p>
8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	No	<p>Reconciliations are undertaken for the bank accounts held by the Council:</p> <ul style="list-style-type: none"> Co-Operative Bank Community Direct Plus (current) Account; bank statements received monthly. <p><i>NB: In April 2017 the Council approved the move from the Co-Operative Bank to the Bank Unity Trust. The mandate for this is currently being prepared and the 1st instalment of the 2017-18 precept has been deferred pending this transfer.</i></p>
8.2	Reconciliation carried out on receipt of statement?	Yes	No	<p>The bank account is reconciled on receipt of the monthly statement.</p>
8.3	Any unexplained balancing entries in any reconciliation?	Yes	No	<p>All balancing entries fully explained.</p>
8.4	Is the bank mandate up to date?	Yes	No	<p>An initial bank mandate was prepared and approved by the Council, on 16/06/11, nominating 4 Council members as signatories, for the Co-Operative bank account</p> <p>The bank was notified on 13/01/14 of the inclusion of Russell Johnson and Will Jennings as authorised signatories, together with Ian Abbot and Theresa Eynon.</p> <p>Following the May 2015 local council elections, Ian Hurst replaced Theresa Eynon as a nominated signatory and an updated bank mandate has been approved by the bank.</p> <p>During 2016 Ian Hurst resigned from the Council and bank duly notified</p> <p>The Clerk is not a cheque signatory but is recognised by the bank for administrative and communication purposes.</p> <p>Any 2 of the nominated signatories are required to sign cheques, normally comprising the Chair and one other nominated councillor.</p> <p>The 3 remaining Council signatories on the bank mandate (Abbott, Eynon and Johnson) were still Council members at the end of the current financial year.</p> <p>Given the pending move to the Unity Trust Bank, it is not expected that the Co-operative Bank mandate will be updated.</p>

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9. Year-End Procedures				Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	Ne	Day to day and year-end accounts are prepared on a Receipts and Payments basis.
9.2	Bank statements and ledger reconcile?	Yes	Ne	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 st March was prepared and reviewed and approved by the Council on 17/05/17.
9.3	Underlying financial trail from records to presented accounts?	Yes	Ne	The manual, Excel based accounting system provides a satisfactory audit trail to the underlying financial records.
9.4	Where applicable, debtors and creditors properly recorded?	Yes	Ne	Although not required to be recorded in the Receipts and Payments Accounts (i.e. cash based accounts), no outstanding debtors or creditors were identified at the financial year-end.
9.5	Has Council agreed, signed and minuted sections 1 &2 of the Annual Return?	Yes	Ne	Section 1-Annual Governance Statement to be signed by the Council chair on 17/05/17. Section 2-Accounting Statements to be signed by the Council chair on 17/05/17.

10. Miscellaneous				Comments & Recommendations	
10.1	Have points raised at the last internal audit been addressed?				
	<i>Ref</i>	<i>Action Recommended</i>			
	2.5	<i>That the Council considers preparing and adopting an Equal Opportunities policy and publishing it on the Council's website.</i>	Yes	Ne	CURRENT STATUS: √ ACTIONED AS RECOMENDED
	7.4	<i>That there is a monthly inspection of the Council's assets by the councillors, based on allocation of specific assets.</i>	Yes	Ne	CURRENT STATUS: The Council chair now undertakes a weekly walk around the parish on a regular basis to check the Council's assets. √ ACTIONED as acceptable i.e the checking of the Council's assets has been strengthened.
	10.4	<i>That a secondary back up of data on the Clerk's PC is undertaken to provide extra data security.</i>	Yes	No	CURRENT STATUS: Consideration is also being given to a further back up to the Cloud. PENDING. C/F
10.2	Has the Council adopted a Code of Conduct since July 2012?	Yes	Ne	The Council adopted a Code of Conduct following the 2011 Localism Act. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.	
10.3	Is eligibility for the General Power of Competence properly evidenced?	Yes	Ne	N/A. The Council is not yet eligible for this particular power.	
10.4	Are all electronic files backed up?	Yes	Ne	Finance and Admin files are backed up continually to a memory stick by the Clerk. See update on prior year internal recommendation in section 10.1 above.	

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10. Miscellaneous				Comments & Recommendations
10.5	Do arrangements for the public inspection of records exist?	Yes	No	<p>A model publication scheme has been adopted by the Council, which details how, when and where members of the public can inspect the Council's records. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p> <p>Notice of audit displayed as per external audit instructions.</p> <p>Outside of this period, inspection of records can be undertaken by prior appointment.</p>

11. Charities				Comments & Recommendations
11.1	Charities reported and accounted separately?	Yes	No	N/A. The Council is not a trustee, nor involved in the administration of any charity.
11.2	Have the Charity accounts been separately audited?	Yes	No	N/A.
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?	Yes	No	N/A.

12. Burial Authorities				Comments & Recommendations
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	Yes	No	N/A. The Council is not a burial authority.
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	Yes	No	N/A.
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	Yes	No	N/A.
12.4	Do all internment of ashes have a certificate of cremation?	Yes	No	N/A.
12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	Yes	No	N/A.

13. Income Controls				Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	No	<p>Receipts are issued for cash payments received.</p> <p>Cash and cheques are banked as and when any are received.</p> <p>Outside of the precept and the VAT reclaim most of the income arises from grants received which will normally be paid by bank transfer.</p> <p>Income invoices are prepared manually and a file copy retained for a minimum of 6 years</p>

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13. Income Controls				Comments & Recommendations
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	No	The precept and CTSG were received in the following instalments and recorded in the accounts: April 2016: £42,888.00 (50.0% of annual precept), plus £3,178.00 (50.0% CTSG). September 2016: £42,888.00 (50.0% balance of annual precept), plus £3,178.00 (50.0% balance of CTSG). The total precept received for 2016/17 was £85,776.00 plus a total CTSG payment of £6,356.00, as per the North West Leics. District Council notification.
13.3	Are security controls over cash adequate and effective?	Yes	No	The Council does not normally undertake cash transactions.
14. Petty Cash (or equivalent)				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	No	The council does not operate any petty cash floats. During 2014-15 the Council introduced a Co-Operative Bank corporate credit card, specifically for paying for small value purchases. The named card holder was Simon Weaver with daily limit of £500. VAT receipts are obtained wherever possible.
14.2	Is petty cash expenditure reported to Council?	Yes	No	Expenditure incurred on the card appears as a separate item on the Cheque Listing report.
14.3	Is petty cash reimbursement carried out regularly?	Yes	No	Expenditure incurred on the card is cleared monthly by the bank.

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Transaction Spot Check						
Check No.	1	2	3	4	5	6
Transaction type	Purchase Invoice	Purchase invoice	Purchase invoice	Purchase invoice	Payroll	Remittance
Supplier/Customer	EPT Services	2commune	Grant Thornton	Hugglescote CC	Clerk	Filmgoers
Invoice/Transaction No.	13403	601	8591745	Q1 2016	Sep-17 salary	-
Invoice/Transaction Date	04/05/16	24/10/16	20/09/16	06/04/16	30/09/16	03/08/16
Goods/Services Supplied	Digital banner	Web hosting	2016 Annual Return	Community Centre hire-Q1	Monthly salary	Film Night-The Lady in the Van
Ledger Date	04/05/16	17/11/16	03/10/16	21/07/16	15/09/16	03/08/16
Ledger Reference	D.Card	370	D.Card	351	364	-
Item/Budget Heading	Computer/WebSupport	Computer/WebSupport	Ins & Audit	Room Hire/Office Accom	Salaries	Other Comm Eng
Payment Method	Debit card	cheque	Debit card	cheque	Cheque	3 rd party cheque
Ref/Cheque No.	-	300370	-	300351	300364	-
Authorised By	Council	Council	Council	Council	Council	Council
Order Minute Ref/Signed	-	-	-	-	-	-
Delivery Evidence	Web site ongoing	Website ongoing	Audit certificate	Contract	Pay slip/cheque	tickets
Payment Minute Ref	16/124(a)	16/156(a)	16/12(b)	16/108 (c)	16/124(b)	16/124(a)
Insurance Value	n/a	n/a	n/a	n/a	n/a	n/a
Payments Date	24/05/16	04/01/17	05/10/16	01/08/16		03/08/16
Payment Value	£63.54	£60.00	£480.00	£352.00	£887.09	£100.00
Bank Account Paid From/In	Co-Op Current a/c	Co-Op Current a/c	Co-Op Current a/c	Co-Op Current a/c	Co-Op Current a/c	Co-Op Current a/c
Statement No.	60	70	67	63	66	63
Statement Value	£63.54	£60.00	£480.00	£352.00	£887.09	£100
Timely Payment	√	√	√	√	√	√
VAT Recorded	£10.59	£10.00	£80.00	£0	£0	
S137 Recorded in Ledger	n/a	n/a	n/a	n/a	n/a	n/a
S137 Minuted	n/a	n/a	n/a	n/a	n/a	n/a
Notes						
Pass	√	√	√	√	√	√

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Any further comments


As in previous years, I can report that the accounts and other records of the Council are maintained to a satisfactory level. It is pleasing to report that all but one of the recommendations made in the previous year's internal audit report have been addressed and action is in hand to address the one outstanding, relating to data backup.

The Council has grown significantly in the past 2 years, having taken on extra responsibilities from the district council. It is perhaps therefore appropriate that the Council should now consider reviewing its accounting system and moving from the manual system that has served the Council well since its inception, to a proprietary computerised system e.g. Scribe 2015 or RBS Omega. I feel that making this investment in systems now, will prepare the Council for time when it has to move from Receipts and Payments to Income and Expenditure. based accounting.

The overall internal audit assurance rating remains as: **GOOD**.

Acknowledgments

As with the previous year's internal audit, the help and co-operation of Simon Weaver, Clerk to the Council is much appreciated by the internal auditor.

Internal audit carried out by	(signed) 	(print) Richard Willcocks
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date	28/05/2017	

For internal auditor's use only

Section 4 of Annual Return form completed and signed	17/05/2017
Internal audit report sent to Council	28/05/2017

Year Ending: March 2017

ANNUAL RETURN		Year Ending 31March 2016	Year Ending 31March 2017
1	Balances brought forward	£ 18,897	£ 84,111
2	Annual precept	£ 84,964	£ 85,776
3	Total other receipts	£ 52,720	£ 23,082
4	Staff costs	£ 8,225	£ 18,587
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 64,245	£ 82,303
7	Balances carried forward	£ 84,111	£ 92,079
8	Total cash and investments	£ 84,111	£ 92,079
9	Total fixed assets and long term assets	£ 44,821	£ 44,473
10	Total borrowings	£ 0	£ 0
11	Section 4 Annual return figures completed and cross referenced?	16/06/2016	22/05/2017