

# Internal Audit

---

## **GADDESBY Parish Council**

Year Ending 31 March

2018

**Internal Auditor: Richard Willcocks**

## **Summary Checklist Report**

Year Ending: 31 March 2018

**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).***

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

<b>Name of Council</b>	<b>Gaddesby Parish Council</b>	<b>Name of Clerk to the Council</b>	<b>Trudy Toon</b>
<b>No. Of Councillors</b>	<b>6</b>	<b>Name of RFO (if different)</b>	
<b>Quorum</b>	<b>3</b>	<b>Precept (for audit year)</b>	<b>£13,200 excl. Council Tax Support Grant (CTSG)</b>
<b>Electorate</b>	<b>TBC</b>	<b>Gross budgeted income</b>	<b>£13,362</b>

### 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	✓	08/05/17		Annual Meeting	Disclosure of minutes	×	✓	2018 Ann. Meeting		✓	Consider applying 2018 NALC model Standing Orders
1.2	Financial Regulations	✓	08/05/17		Annual Meeting	None	×	✓	2018 Ann. Meeting		✓	Consider applying 2016 NALC model Financial Regulations
1.3	Committee Terms of Reference	✓	08/01/18		Council	Initial Terms of Reference	×	×			①	
1.4	Risk Assessment	✓	08/05/17		Annual Meeting	Re: play area checks	×	✓	2018 Ann. Meeting		✓	
1.5	Statement of Internal Control	✓	08/05/17		Annual Meeting		×	✓	2018 Ann. Meeting		✓	
1.6	Complaints Procedure	×										
1.7	Code of Conduct	✓	05/11/12				×	×			①	
1.8	Equal Opportunities	×										
1.9	Reserves Policy	×										
1.10	Model Publication Scheme	×										

① Reviewed as and when applicable

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	Ne	The manual cash book is balanced monthly and is up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	Ne	Checks confirmed that the cashbook arithmetic was correct.
1.3	Evidence of internal control?	Yes	Ne	<ul style="list-style-type: none"> <li>• Internal audit</li> <li>• Risk assessment policy</li> <li>• Statement of internal control</li> <li>• Budgetary control and monitoring</li> <li>• Bank reconciliation review by Council</li> </ul>
1.4	VAT evidence, recording and reclaimed?	Yes	Ne	<p>The Council is able to recover VAT through the Local Authorities and Similar Bodies Scheme.</p> <p>A claim to HMRC, for repayment of VAT, is made as when there is a significant amount to reclaim, which will normally be annually.</p> <p>The last repayment paid was on 01/06/17 for £312.55.</p> <p>Testing indicated that VAT on income and expenditure had been correctly applied.</p> <p>There has not been a VAT inspection since the Clerks appointment in 2002. It is not known if any inspections occurred prior to this.</p>
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	Ne	See Detailed schedule in Compliance Testing Report
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	Ne	<p>S137 expenditure will be recorded separately if and when any S137 expenditure is incurred.</p> <p>There was nil S137 expenditure incurred in 2017-18.</p>
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	Ne	N/A
2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	Ne	<p>Standing Orders have been adopted.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p> <p><i>NB: The Council should be aware that revised model Standing Orders have been issued by NALC in 2018.</i></p>
2.2	Standing Orders reviewed at Annual Meeting?	Yes	Ne	<p>Standing Orders are reviewed at the Annual Meeting, together with other key governance documents.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p>
2.3	Financial Regulations adopted?	Yes	Ne	<p>Financial Regulations have been adopted.</p> <p>See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.</p>

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

2. Due Process				Comments & Recommendations
2.4	Financial Regulations properly tailored to Council?	Yes	<del>No</del>	The current Financial Regulations are based on the NALC model Standing Orders and Financial Regulations, adapted to suit the specific needs of the Council. <i>It was noted that the Council may consider reviewing and applying the current (2016) NALC model financial regulations.</i>
2.5	Equal Opportunities policy adopted?	<del>Yes</del>	No	To date, this particular policy has not been considered necessary to implement at a Council of this size.
2.6	RFO appointed?	Yes	<del>No</del>	Trudy Toon was appointed as Clerk to the Council in 2002, which included responsibility as the RFO.
2.7	List of member's interests held?	Yes	<del>No</del>	Members interest forms are forwarded to Melton District Council via the Clerk, who keeps a copy on file. Currently there is no link available on the Council website to access members interests held on the Melton District Council website.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	<del>No</del>	With a minimum 3 days' notice, the clerk prepares and signs the council meeting agenda, which lists matters for discussion and is circulated to all councillors. It is not posted on the Gaddesby village website or any village notice boards. NB: the signed agendas are only those issued to councillors as is required.
2.9	Purchase orders raised for all expenditure?	Yes	<del>No</del>	Financial Regulations determine how commitment to purchase is made (see 2.10). Orders for goods and services are made by or confirmed by email wherever possible and practical.
2.10	Purchasing authority defined in Financial Regulations?	Yes	<del>No</del>	The Financial Regulations stipulate that: <ul style="list-style-type: none"> <li>• Up to £100; obtain prices informally to obtain best value for money</li> <li>• £100-£1,000; obtain 3 estimates</li> <li>• £1,001-£25,000; obtain at least 3 written quotations based on a detailed specification.</li> <li>• £25,001 and above; apply specific tender rules as per the Financial Regulations i.e. 3 tenders.</li> </ul> <p><b><i>See update on prior year internal recommendation in section 10.1.</i></b></p>
2.11	Legal powers identified in minutes and/or ledger?	Yes	<del>No</del>	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	<del>No</del>	A Neighbourhood Plan Advisory Committee was formed during 2017/18 with terms of reference approved by the Council on 08/01/18. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	Minutes are prepared for all meetings of the Council, which meets on the 2 <sup>nd</sup> Monday of every month. Minutes are uploaded on to the village website, after approval at the next meeting. No unusual financial activity was found in the minutes reviewed. Council minutes have been available to view on Gaddesby village's own website since 2012. The Gaddesby Parish Council website is not maintained by the Parish Council.
3.2	Is an annual risk assessment carried out?	Yes	No	The Council has a risk assessment (management) policy in place covering all main areas of risk. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. The current risk assessment policies meet the requirements of the Council and cover the main areas of risk that could be faced.
3.3	Is Insurance cover appropriate and adequate?	Yes	No	The insurance is renewed annually on 1st June. Insurance cover is arranged through brokers Aon, who insure through Maven for all insurances.
3.4	Evidence of annual insurance review?	Yes	No	The Clerk will normally undertake a competitive review, if it is considered that a lower premium than quoted can be obtained.
3.5	Internal financial controls documented and evidenced?	Yes	No	The Council approved an initial Statement of Internal Control at the Annual meeting in May 2015. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above. In addition, effective and acceptable financial control procedures are operative as stipulated in the 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 subsequent meeting. Each page of the minutes is identified by a unique page number reference and all minutes are signed by the meeting chair and dated
3.7	Regular reporting and minuting of bank balances?	Yes	No	Bank balances for each account are presented monthly to Council.
3.8	S137 expenditure minuted?	Yes	No	N/A see 1.6 above.

4. Budget				Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	No	A detailed budget is prepared annually by the Clerk. The 2017-18 draft budget was submitted to the Council for consideration by the Clerk on 14/11/16.
4.2	Has budget been discussed and adopted by Council?	Yes	No	The budget was reviewed and approved by the Council on 09/01/17
4.3	Any reserves earmarked?	Yes	No	At the financial year-end, Council agreed that no reserves needed to be earmarked and consequently the general fund balance should be considered as a free reserve.

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

4. Budget				Comments & Recommendations
4.4	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and the minutes of the Council.
4.5	Precept demand correctly minuted?	Yes	No	The approved precept demand of £13,200 was forwarded to Melton District Council following approval by the Council on 09/01/17 and correctly minuted (no. 2016/17/55).

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	Trudy Toon was appointed as Clerk to the Council in 2002 and is contracted to the Council on a self-employed basis.
5.2	Tax code issued/contracted out?	Yes	No	The Clerk is responsible for her own tax affairs.
5.3	PAYE/NI evidence?	Yes	No	N/A
5.4	Has Council approved the salary paid?	Yes	No	The Clerk submits an invoice to Council quarterly, which includes the hourly rate payment, £60 home office allowance and any out of pocket business expenses incurred. This invoice is included on the payment list presented to Council for approval.
5.5	Other payments reasonable and approved by Council?	Yes	No	As mentioned in 5.4 above, the Clerk receives a fixed quarterly sum of £60 to contribute to the cost of working from home, plus reimbursement of any out of pocket business expenses incurred. This sum is paid gross, without any deduction for PAYE and/or NIC as the Clerk is self-employed. Because the Clerk is self-employed, the Council consider that the pensions auto enrolment legislation is not applicable.

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. NB: Given that the Clerk is self-employed and there are no employees of Council, then should there be a requirement for employer's liability cover?
6.3	Tax code(s) issued?	Yes	No	N/A
6.4	Minimum Wage paid?	Yes	No	N/A
6.5	Disciplinary, Grievance and Complaints procedures in place?	Yes	No	N/A. No employees.

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.

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

7. Asset Control				Comments & Recommendations
7.2	Is the asset register up to date?	Yes	Ne	The asset register was up to date as at the financial year-end. There was nil purchase or disposals in the current financial year.
7.3	Value of individual assets included?	Yes	Ne	An item will be entered onto the asset register based on materiality, rather than any minimum value being applied.
7.4	Inspected for risk and health and safety?	Yes	Ne	Monthly inspection of play equipment and properties by councillors. Play equipment checked annually by ROSPA accredited inspectors.

8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	Ne	Reconciliations are undertaken for the bank accounts held by the Council: <ul style="list-style-type: none"> <li>• Barclays Community (current) Account; bank statements received monthly. The main account for cheque payments and receipts.</li> <li>• Barclays Business Saver Account; bank statements received quarterly. Used for cash deposits.</li> </ul>
8.2	Reconciliation carried out on receipt of statement?	Yes	Ne	All bank accounts are reconciled on a quarterly basis, based on the applicable monthly statements received.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	Ne	All balancing entries fully explained.
8.4	Is the bank mandate up to date?	Yes	Ne	A bank mandate was prepared and approved by the Council on 01/08/11, nominating the following 3 Council members as signatories for the Barclays bank accounts: Jenny Hurst, Gordon Bigam and Howard Bakewell. The Clerk is not an approved cheque signatory but is recognised by the bank for administrative and communication purposes and to transfer funds between the accounts. Any 2 of the nominated signatories are required to sign cheques. All other Council signatories on the bank mandate are still Council members at the end of the current financial year. The Barclays bank mandate was up to date at the financial year-end.

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 <sup>st</sup> March is prepared and reviewed and approved by the Council.
9.3	Underlying financial trail from records to presented accounts?	Yes	Ne	The manual accounting system provides a satisfactory audit trail to the underlying financial records.

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

9. Year-End Procedures				Comments & Recommendations
9.4	Where applicable, debtors and creditors properly recorded?	Yes	<del>No</del>	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	<del>No</del>	Section 1-Annual Governance Statement was signed by the Council on 09/04/18 and minuted. Section 2-Accounting Statements to be signed by the Council on 14/05/18 and minuted. <i>It was noted that the Council will sign and submit the Exemption certificate under the revised Annual Governance and Assurance Review (AGAR2).</i>

10. Miscellaneous				Comments & Recommendations
10.1	Have points raised at the last internal audit been addressed?			
	<i>Ref</i>	<i>Action Recommended</i>		
	2.10	That the Financial Regulations are amended so that the level at which the Council will seek competitive tenders is reduced from £50,000 to £25,000, to comply with current legislation. See: NALC Legal Topic Note LTN87-January 2016-Procurement.	Yes	<del>No</del>
			Yes	No
10.2	Has the Council adopted a Code of Conduct since July 2012?	Yes	<del>No</del>	The Code of Conduct was adopted 05/11/12. See 'KEY POLICIES AND PROCEDURES DOCUMENTATION REVIEW' above.
10.3	Is eligibility for the General Power of Competence properly evidenced?	Yes	No	N/A. The Council is not yet eligible for this particular power.
10.4	Are all electronic files backed up?	Yes	No	Finance and Admin files are backed up monthly to a memory stick which is stored in the Clerk's house.
10.5	Do arrangements for the public inspection of records exist?	Yes	No	See sections 39 and 40 of the Standing Orders, together with appendix 1 of the same.

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

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

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.
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	Receipts (acknowledgments) are issued for payments received, where applicable. Cash and cheques are banked as and when any are received. Outside of the precept, bank interest and the VAT reclaim there is minimal other income.
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: 13/04/17: £6,600.00 (50.0% of annual precept), + £81.20 (50.0% CTSG). 05/09/17: £6,600.00 (50.0% of annual precept), + £81.19 (50.0% CTSG). The total precept received for 2017-18 was £13,200.00, plus a total CTSG payment of £162.40, as per the Melton Borough Council notification.
13.3	Are security controls over cash adequate and effective?	Yes	No	N/A. No cash received.

14. Petty Cash				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	No	N/A. The Council does not operate any petty cash floats. The Clerk is reimbursed for any out of pocket business expenses incurred, which are submitted to the Council for approval.
14.2	Is petty cash expenditure reported to Council?	Yes	No	N/A.
14.3	Is petty cash reimbursement carried out regularly?	Yes	No	N/A.

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

Transaction Spot Check						
Check No.	1	2	3	4	5	6
<b>Transaction type</b>	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Purchase invoice	Remittance
<b>Supplier/Customer</b>	Eon UK	Trudy Toon (Clerk)	Biffa (Green Waste Club)	SLCC	South Croxton Benefice	Melton BC
<b>Invoice/Transaction No.</b>	H144326008	894	Subs renewal form	Subs renewal	-	10151
<b>Invoice/Transaction Date</b>	01/04/17	30/06/17	14/08/17	11/09/17	08/01/18	21/09/17
<b>Goods/Services Supplied</b>	Streetlighting energy-qtr. to 31/03/17	Clerks services/expenses	Empty composting bins-play area	2017 membership renewal	Contribution to church newsletter	Precept 2 <sup>nd</sup> instalment + CTSG 2
<b>Ledger Date</b>	10/04/17	10/07/17	14/08/17	09/10/17	08/01/18	25/09/17
<b>Ledger Reference</b>	3	13	14	19	27	-
<b>Item/Budget Heading</b>	Street Lighting	Gen Admin	Playground	Gen Admin	Grants	Precept
<b>Payment Method</b>	cheque	cheque	cheque	cheque	cheque	BACS
<b>Ref/Cheque No.</b>	101055	101065	101066	101071	101079	n/a
<b>Authorised By</b>	Council	Council	Council	Council	Council	Council
<b>Order Minute Ref/Signed</b>	-	-	-	-	Ongoing commitment	-
<b>Delivery Evidence</b>	Street lights working	Cheque cashed	Visual check	Continuing membership	acknowledgment	Funding received
<b>Payment Minute Ref</b>	2017/2018/6	2017/2018/25	2017/2018/32	2017/2018/45	2017/2018/60	2017/2018/45
<b>Insurance Value</b>	n/a	n/a	n/a	n/a	n/a	n/a
<b>Payments Date</b>	20/04/18	17/07/17	05/09/17	25/10/17	22/01/18	25/09/17
<b>Payment Value</b>	£383.43	£1455.52	£104.00	£93.00	£62.50	£6681.19
<b>Bank Account Paid From/In</b>	Current a/c	Current a/c	Current a/c	Current a/c	Current a/c	Current a/c
<b>Statement No.</b>	26/04/17	26/07/17	26/09/17	26/10/17	26/01/18	25/09/17
<b>Statement Value</b>	£383.43	£1455.52	£104.00	£93.00	£62.50	£6681.19
<b>Timely Payment</b>	√	√	√	√	√	√
<b>VAT Recorded</b>	£18.26	£0 (not VAT reg)	£0 (VAT exempt)	£0 (VAT exempt)	£0 (VAT exempt)	£0 (VAT exempt)
<b>S137 Recorded in Ledger</b>	n/a	n/a	n/a	n/a	n/a	n/a
<b>S137 Minuted</b>	n/a	n/a	n/a	n/a	n/a	n/a
<b>Notes</b>						
<b>Pass</b>	√	√	√	√	√	√

## Internal Audit Summary Checklist Report for GADDESBY Parish Council

Year Ending: 31 March 2018

### Any further comments

In last year's (2017), I made just one recommendation, which related to the rewording the Financial Regulations to accommodate a new ruling on the minimum value for going out to tender on contracts and I pleased to see that the Council's Financial Regulations have been amended to reflect this. There are no new recommendations made in this report, which again reflects very positively on the standard and quality of work undertaken by the Clerk. I was also pleased to see that the Council has re-joined LRALC, which I feel will be of benefit to the Council and particularly to the Clerk.

My recommendation to all local councils that I undertake internal audit reviews for, is that they apply the current NALC model Standing Orders and Financial Regulations. Updated model Standing Orders were issued by NALC earlier this year and the same for Financial Regulations in 2016. I therefore suggest that Gaddesby Parish Council reviews these latest NALC models with a view to applying and adopting as applicable.

Notwithstanding the above comment, this report again demonstrates that the Council is well organised and with sound policies and procedures in place to successfully deliver its activities and responsibilities. By examination of hard evidence and questioning, I tested all the Internal Control Objectives that I am required to consider and I am satisfied that in all significant respects, the objectives have been met. To that end, I have completed the Internal Audit Report in the Annual Governance and Assurance Review (AGAR).

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

### Acknowledgments

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

<b>Internal audit carried out by</b>	<b>(signed)</b> 	<b>(print)</b> <b>Richard Willcocks</b>
<b>Audit type (delete as appropriate)</b>	<del>INTERIM</del> ANNUAL	
<b>Date</b>	15/05/2018	

### For internal auditor's use only

<b>Section 4 of Annual Return form completed and signed</b>	26/04/2018
<b>Internal audit report/letter sent to Council</b>	05/06/2018

Year Ending: 31 March 2018

ANNUAL RETURN		Year Ending 31 March 2016	Year Ending 31 March 2017
1	Balances brought forward	£ 14,614	£ 16,172
2	Annual precept	£ 13,200	£ 13,200
3	Total other receipts	£ 1,425	£ 3,386
4	Staff costs	£ 5,596	£ 5,654
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 7,471	£ 11,699
7	Balances carried forward	£ 16,172	£ 15,405
8	Total cash and investments	£ 16,172	£ 15,405
9	Total fixed assets and long term assets	£ 171,579	£ 171,579
10	Total borrowings	£ 0	£ 0
11	Section 4 Annual return figures completed and cross referenced?	09/05/2017	15/05/2018