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Ms A Riddell
Unit 2
The Old Brewery
Craw Hall
BRAMPTON
Cumbria
CA8 1TR

01 September 2017

our ref: 2017/A2/FARL01/FINAL

Dial: 023 8088 1737

Email: councilaudits@bdo.co.uk

Dear Ms Riddell

Farlam Parish Council - Audit for the year ended 31 March 2017

We have now completed the above audit. Please find enclosed the following documents;

- Fee Note
- Notice of Conclusion of Audit
- Notes regarding the advertisement of the Conclusion of the Audit
- Issues arising from the audit
- Contact details
- Annual Return

The enclosed annual return should be presented to the smaller authority, now that our audit opinion has been given, and a minute should be made to show that the Annual Return including our certificate has been approved and accepted by the smaller authority. The issues arising report enclosed, details the action to be taken, if any. The annual return including our certificate and notice of conclusion of audit must be published for at least 14 days (including on the smaller authority's website*) as soon as reasonably possible before the 30 September 2017 and must be made available for public access for a period of not less than five years.

BDO LLP are not your appointed auditor for the year ended 31 March 2018 onwards. Smaller Authorities' Audit Appointments (localaudits.co.uk) will be able to advise who your new auditor is, if you have not yet been notified. We thank you for all your assistance over the years we have worked with you and wish you a smooth transition to your new auditor.

Yours sincerely

For and on behalf of BDO LLP

Enc.

*In the case of a parish meeting and where the meeting has displayed the information in a conspicuous place for at least 14 days, publication on a website does not apply.



Introduction

The following items are being brought to the attention of the clerk of Farlam Parish Council. These items came to the attention of BDO LLP during the review of the annual return for the year ended 31 March 2017 but are not required to be reported to the smaller authority. These items are not considered to be either a breach of legislation or proper practices or other matters to report.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Minor issues

The following matters are being brought to your attention as we have detected administrative matters aimed at improving the review process in the future or items that have changed that we wish you to just note. These matters are not raised as formal matters and do not require reporting to the council.

Minor issues

What is the issue?

The following issues have been raised as minor issues or omissions have been identified in the current year's Annual Return:

There are empty boxes in section 2 of the annual return. We do not believe there should be any figures in these boxes but they should include a nil or zero to confirm this.

Why has this issue been raised?

This is to draw these minor errors to the attention of the smaller authority.

What do we recommend you do?

The smaller authority should ensure in future years that the above minor errors or omissions are not included in the Accounting Statements.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners Guide, NALC/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 30 August 2017

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

FARLAM PARISH COUNCIL

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual 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. 2016/17 External auditor report

~~(Except for the matters reported below)~~* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (~~*delete as appropriate~~).

(continue on a separate sheet if required)

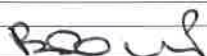
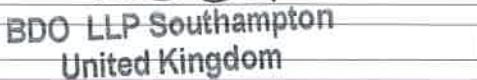
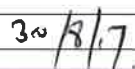
Other matters not affecting our opinion which we draw to the attention of the smaller authority:

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not certify~~* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature 
External auditor name  Date 

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

FAZLAM PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

	Agreed		'Yes' means that this smaller 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.	X		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.	X		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 smaller authority to conduct its business or on its finances.	X		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.	X		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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	X		considered the financial and other risks it faces and has 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.	X		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.	X		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 smaller authority and, where appropriate have included them in the accounting statements.	X		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	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

1010512017

and recorded as minute reference:

1117.5.1

Signed by Chair at meeting where approval is given:

[Signature]

Clerk:

[Signature]

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

FARLAM PARISH COUNCIL

	Year ending		Notes and guidance				
	31 March 2016 £	31 March 2017 £					
1. Balances brought forward	5475	4222	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	3049	3221	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	3365	8653	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	2318	2395	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	—	—	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).				
6. (-) All other payments	5349	10158	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	4222	3543	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	4222	3543	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	600358	500786	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.				
10. Total borrowings	—	—	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)		<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td>X</td> </tr> </table>	Yes	No		X	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.
Yes	No						
	X						

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

Aladdell

Date

10/05/2017

I confirm that these accounting statements were approved by this smaller authority on:

10/05/2017

and recorded as minute reference:

11/17.5.1

Signed by Chair at meeting where approval is given:

GB

ANNUAL INTERNAL AUDIT – FARLAM PC 2016-2017

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	1. Has the Council Committee formally adopted standing orders and financial regulations?	✓		
	2. Have levels of delegation been correctly authorised?	✓		
	3. Have items or services above a de minimis amount been competitively purchased?	✓	Village Hall Cttee has sourced quotes for repairs	
Risk management arrangements	1. Do the minutes record the Council carrying out annual risk assessments?	✓	Min 85/16	
	2. Are financial controls documented and regularly reviewed?	✓		
Income controls	1. Does the precept recorded in the cash-book agree to the District Council's notification?	✓	CTRS grant and precept split correctly	
	2. Are security controls over cash adequate and effective?	✓		
Budgetary Controls	1. Has the Council prepared an annual budget in support of its plans?	✓		
Payroll Controls	1. Do salaries paid agree with those approved by the Council?	✓		
	2. Are other payments to the Clerk reasonable and approved by the Council?	✓	None this period	
	3. Has PAYE/NIC been properly operated by the Council?	✓		

<p>Assets Control</p>	<p>1. Are the Assets/Property Registers up to date? 2. Is insurance cover appropriate and adequate?</p>	<p>✓ ✓</p>		
<p>Year End Procedures</p>	<p>1. Are year-end accounts prepared on the correct accounting basis? 2. Do accounts agree with the cash book? 3. Is there an audit trail from underlying financial records?</p>	<p>✓ ✓ ✓</p>		
<p>Bookkeeping</p>	<p>1. Is the cash book maintained & up to date? 2. Is the cash book arithmetically correct? 3. Is the cash book regularly balanced? 4. Are receipts & invoices easily identified in cash book? 5. Are there vouchers for all transactions?</p>	<p>✓ ✓ ✓ ✓ ✓</p>		
<p>Payment Controls</p>	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)? 2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>✓ ✓</p>	<p>None this period</p>	

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	✓	None	
Statement of Account	1. Is the bi-monthly statement of account presented to the Council?	✓		
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council?	✓		
	2. Are there any significant variances from the budget? Have these been explained?	✓		
Income Controls	1. Is income properly recorded and promptly banked?	✓		
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts?		N/A – Farlam PC do not operate a petty cash system.	
	2. Is petty cash expenditure reported to each Council meeting?			
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? (Monthly and by someone other than the Clerk)	✓	Checked by Cllr at bi-monthly meeting	
	2. Are there any unexplained balancing entries in any reconciliation?	✓		
Software Control	1. Are back up disks used? Where are they stored?	✓	External hard drive & USB stored away from office.	

Date.....

Replies approved by..... Council member

.....(signature)

ANNUAL INTERNAL AUDIT – FARLAM PC 2016-2017

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	1. Has the Council Committee formally adopted standing orders and financial regulations?	✓		
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	2. Are financial controls documented and regularly reviewed?	✓		
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	2. Are security controls over cash adequate and effective?	✓		
Budgetary Controls	1. Has the Council prepared an annual budget in support of its plans?	✓		
Payroll Controls	1. Do salaries paid agree with those approved by the Council?	✓		
	2. Are other payments to the Clerk reasonable and approved by the Council?	✓	None this period	
	3. Has PAYE/NIC been properly operated by the Council?	✓		

<p>Assets Control</p>	<p>1. Are the Assets/Property Registers up to date? 2. Is insurance cover appropriate and adequate?</p>	<p>✓ ✓</p>		
<p>Year End Procedures</p>	<p>1. Are year-end accounts prepared on the correct accounting basis? 2. Do accounts agree with the cash book? 3. Is there an audit trail from underlying financial records?</p>	<p>✓ ✓ ✓</p>		
<p>Bookkeeping</p>	<p>1. Is the cash book maintained & up to date? 2. Is the cash book arithmetically correct? 3. Is the cash book regularly balanced? 4. Are receipts & invoices easily identified in cash book? 5. Are there vouchers for all transactions?</p>	<p>✓ ✓ ✓ ✓ ✓</p>		
<p>Payment Controls</p>	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)? 2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>✓ ✓</p>	<p>None this period</p>	

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	✓	None	
Statement of Account	1. Is the bi-monthly statement of account presented to the Council?	✓		
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council?	✓		
	2. Are there any significant variances from the budget? Have these been explained?	✓		
Income Controls	1. Is income properly recorded and promptly banked?	✓		
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts?		N/A – Farlam PC do not operate a petty cash system.	
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Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? (Monthly and by someone other than the Clerk)	✓	Checked by Cllr at bi-monthly meeting	
	2. Are there any unexplained balancing entries in any reconciliation?	✓		
Software Control	1. Are back up disks used? Where are they stored?	✓	External hard drive & USB stored away from office.	

Date.....

Replies approved by..... Council member

.....(signature)

**FARLAM PARISH COUNCIL
INCOME 2016/2017**

date	description	rcpt no	ref	Precept	CTRS Grant	Farlam Parish Trust	Grants	Village Hall Grants	Vat Received	Insurance	Work to Vilalge Hall	Interest Received	Totals
	Budget			3,221.23	292.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,514.00
	Balance			0.00	0.00	0.00	1860.71	0.00	1355.15	948.00	4196.00	0.00	8,359.86
	Income to date			3221.23	292.77	0.00	1860.71	0.00	1355.15	948.00	4196.00	0.00	11,873.86
18.4.16	Precept	D/C	1	3221.23									3221.23
18.4.16	CTRS Grant	D/C	2		292.77								292.77
18.4.16	HMR&C	D/C	3						404.86				404.86
28.4.16	Transparency Code Grant	PI	4				669.74						669.74
11.8.16	HBG Village Hall	PI	5							948.00	4196.00		5144.00
26.9.16	Carlisle City Council	D/C	6				100.00						100.00
24.1.17	CALC - grant	PI	7				99.97						99.97
6.3.17	HMR&C - VAT	D/C	8						950.29				950.29
27.3.17	Carlisle City Council	D/C	9				991.00						991.00

**FARLAM PARISH COUNCIL
EXPENDITURE 2016/2017**

date	description	ref	chq	Clerks Wages	Admin Costs	Sec 137	Village Hall	Grants	Grass Cutting	Insurance	Playarea	Subs	Members	Hall Hire	Audit Fees	Website	Misc	Plants, tubs etc	Assets	Vat	Totals	
	budget			2,477.52	250.00	0.00	500.00	200.00	1,000.00	675.00	310.00	200.00	175.00	96.00	145.00	0.00	260.00	100.00	0.00	0.00	6,388.52	
	balance			-82.60	83.21	0.00	4797.00	-200.00	-289.93	781.35	-95.36	-5.50	-175.00	0.00	-95.00	33.32	-150.00	-47.50	427.49	1182.29	6,163.77	
	Expenditure to date			2394.92	333.21	0.00	5297.00	0.00	710.07	1456.35	214.64	194.50	0.00	96.00	50.00	33.32	110.00	52.50	427.49	1182.29	12,552.29	
26.4.16	HMR&C	1	662	165.20																	165.20	
11.5.16	A Riddell	2	663	330.52																	330.52	
	CALC subs	3	664									177.00										177.00
	Carlisle City Council - insp	4	665								47.32									9.46		56.78
	P Bell Services	5	666						142.16													142.16
2.6.16	Zurich Insurance	6	667							1456.35												1456.35
	D Tec Computers	7	668																427.49	85.50		512.99
7.6.16	P Bell Services	8	669						142.16													142.16
13.7.16	A Riddell	9	670	330.32																		330.32
	HMR&C	10	671	82.40																		82.40
	A Shaw - plants	11	672															26.00				26.00
	P Bell Services	12	673						141.43													141.43
14.9.16	A Riddell	13	674	330.32																		330.32
5.10.16	HMR&C	14	675	82.60																		82.60
14.9.16	P Bell Services	15	676						142.16													142.16
	Hetherington - elec reps	16	677				4196.00													839.20		5035.20
9.11.16	A Riddell	17	680	330.32																		330.32
	P Bell Services	18	681						142.16		120.00											262.16
	J Batey	19	682												50.00							50.00
	R. Hinton - serif website	20	683													33.32				6.67		39.99
9.1.17	A Riddell	21	678	330.32																		330.32
	HMR&C	22	679	82.60																		82.60
	Brampton PC	23	684									17.50										17.50
	Lacy Thompson Hall	24	685											96.00								96.00
	Carlisle City Council - insp	25	686								47.32									9.46		56.78
11.1.17	Alan Jones - elec supply	26	687														10.00					10.00
15.3.17	A Riddell	27	688	330.32																		330.32
	Cut n' edge	28	689														40.00					40.00
	Brampton PC	29	690		333.21																	333.21
	cancelled	30	692																			0.00
	A Shaw - plants	31	693															26.50				26.50
	Jimbars	32	694														60.00			12.00		72.00
	Northern Vacuums	33	695				1101.00													220.00		1321.00

FARLAM PARISH COUNCIL

BANK RECONCILIATION AT 31st MARCH 2017

HSBC ACCOUNT - 20476129

Balance b/f at 14/2/16	4,221.62		
Income	11,873.86	Expenditure	12,552.29
		Balance c/f	3,543.19
	<u>16,095.48</u>		<u>16,095.48</u>

Bank Reconciliation

Balance per statement @ 31.3.17 3950.01

Less o/s cheques

Mr Jones	100687	10.00	
A Riddell	100688	330.32	
Cut n' Edge	100689	40.00	
A. Shaw	100692	26.50	
			406.82
			<u>3,543.19</u>

	<u>Balance B/F 1.4.16</u>	<u>Balance C/F</u>
HSBC Account	4,221.62	3,543.19
	<u>£ 4,221.62</u>	<u>£ 3,543.19</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated.

FARLAM PARISH COUNCIL

BANK RECONCILIATION AT 31st MARCH 2017

Cash Book	Balance b/f @ 1/4/2016	4,221.62
	Add: receipts	11,873.86
	Less: payments	12,552.29
		<u>3,543.19</u>

Bank	Current Account	
	Balance @ 31.3.17	3,950.01
	Less unpaid cheq's	406.82
		3,543.19
		<u>3,543.19</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the year indicated.

Chairman

Responsible Officer

FARLAM PARISH COUNCIL

SIGNIFICANT VARIATIONS FOR THE YEAR ENDED 31st MARCH, 2017

BOX 2 - PRECEPT

	<u>2016</u>	<u>2017</u>	<u>Difference</u>	
	3,049	3221	172	Precept increased by 5%

BOX 3 - TOTAL OTHER RECEIPTS

	<u>2016</u>	<u>2017</u>	<u>Difference</u>	
	3365	8653	5,288	
	<u>2016</u>		<u>Difference</u>	<u>Being....</u>
CTRS Grant	298	293	(5)	CTRS Grant introduced y/e 2014 - similar amount to last year
Parish grant	328	0	(328)	From 2016/17 no grant being received
Vat	0	1,355	1,355	vat received post year end for 15/16 & 16/17 claim received within year
Insurance	971	948	(23)	Decrease in insurance received towards Village Hall
CPCA Grant	1768	991	(777)	Last year grant for hall electrical repairs - this year for cooker & accessories
Carlisle City Council grant	0	100	100	Grant received towards hedge cutting at play area
CALC grant	0	770	770	Grant received from CPCA towards computer etc for transparency fund compliance
Funding rec'd from Village Hall	0	4,196	4,196	Funding received from village hall towards refurbishment work last year
	<u>3,365</u>	<u>8,653</u>	<u>5,288</u>	

BOX 4 - STAFF COSTS

	<u>2016</u>	<u>2017</u>	<u>Difference</u>	
	2318	2395	77	<u>Being....</u>
				Clerk's hours increased to 4 hours per week from 2 last year. Difference is down to PAYE payments at start of each year
				First PAYE payment was lower last year as it related to 2014/15

BOX 6 - TOTAL OTHER COSTS

	<u>2016</u>	<u>2017</u>	<u>Difference</u>	
	5349	10158	4,809	
	<u>2016</u>		<u>Difference</u>	<u>Being....</u>
Grants	100	0	(100)	Per requests received
Grass cutting	848	710	(138)	Fewer cuts through year due to weather
Insurance	1,616	1,456	(160)	Decrease in cost this year - cost for hall is reimbursed, see above
Subscriptions	193	195	2	Slight increase
Hall hire	96	96	0	No variance
Audit Fees	140	50	(90)	No BDO fee 16/17
Admin Costs	0	333	333	2 years costs paid in 16/17
Playarea	0	215	215	2016 - Annual inspection fee billed after year end / 2017 includes annual inspection fee & hedge cutting
Vat	396	1,182	786	Per invoices
Village hall repairs	1,767	5,297	3,530	Completion of electrical repairs commenced last year & purchase of new cooker & accessories
Misc	82	163	81	2016 £71.50 for plants/compost & £10 towards electric for xmas tree - 2017 £53 for plants/compost, £100 for noticeboard repairs & £10 towards electric for xmas tree
Assets	0	427	427	Computer purchased to comply with transparency code
Sec 137	0	0	0	No variance
Website	111	33	(78)	Website set up last financial year, this year just domain cost
Rounding	0	1	1	Rounding
	<u>5,349</u>	<u>10,158</u>	<u>4,809</u>	

FARLAM PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2017

RECEIPTS	
Precept	£ 3,221.23
CTRS Grant	£ 292.77
Parish Grant	£ -
Misc grant	£ 1,860.71
Insurance	£ 948.00
From Village Hall funds	£ 4,196.00
From Farlam Parish Trust	£ -
Misc	£ -
Vat received	£ 1,355.15
Total Income	£ 11,873.86
PAYMENTS	
Staff	£ 2,394.92
Grass cutting	£ 710.07
Village Hall Grants & Other Donations	£ -
Grants	£ -
Insurance	£ 1,456.35
Hall hire	£ 96.00
Playarea	£ 214.64
Admin	£ 333.21
Subscriptions	£ 194.50
Audit fees	£ 50.00
Vat	£ 1,182.29
Trust Fund	£ -
Website	£ 33.32
Misc/repairs	£ 162.50
Village Hall repairs	£ 5,297.00
Assets	£ 427.49
Sec 137	£ -
Total Expenditure	£ 12,552.29
Excess of Expenditure over Income	-£ 678.43

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2017, reflects its receipts and payments during the year and was approved by the Parish Council at its meeting on 10th May 2017.

Chairman

Responsible Officer

10th May 2017

FARLAM PARISH COUNCIL

BALANCE SHEET AT 31st MARCH, 2017

Balance at 1st April, 2016				
per balance sheet at 31/3/16	£	4,221.62	£	4,221.62
Net surplus/(deficit) 2016/2017			-£	678.43
Reserve Fund			£	3,543.19
Reserve Fund represented by				
HSBC Account	£	3,543.19		
Total			£	3,543.19

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2017 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 10th May, 2017.

Chairman

Responsible Officer

10th May 2017

FARLAM PARISH COUNCIL

SCHEDULE OF ASSETS

Ref. No	Description ASSETS	Identification	Date Acquired	Value	Custodian	Disposal/Discharge
1	Lacy Thompson Memorial Hall and cottage Hallbankgate	Deed held at Cartmell Shepherd Solicitors Gill Place, Brampton. CA8 1SQ	26/11/1964	468,000 valuation Oct. 2010	Farlam Parish Council/Caretaker *Managed by Village Hall Committee	
2	Piece of land situate at the junction of the A69 road and Crossgates Road, Hallbankgate forming part of O.S. Field Number 158 (1900/1901 Edition): Bus shelter and carpark	Deed held at Cartmell Shepherd Solicitors Gill Place, Brampton. CA8 1SQ	13/03/1980	1,000	Farlam Parish Council	
3	War Memorial Farlam Church	Situated in Farlam Church Yard	Unknown	100.00	Farlam Parish Council	
4	Play area equipment	Situated on leased land on Crossgates rd.	14/04/2008	20000.00	Farlam Parish Council	
5	Lawn mower	Orange	06/05/2009	97.09	Cllr. A Shaw on behalf of Farlam Parish Council	
6	Lawn mower	Lawnflite	26/05/2011	249.16	Cllr. A Shaw on behalf of Farlam Parish	
7	Bus Shelter	Situated on land owned by Parish Council described in item 2 above.	12/08/2009	9545.00	Cllr. A Shaw on behalf of Farlam Parish	
8	Notice Board at Tindale	Oak with carving	10/05/2010	300.00	Farlam Parish Council	
9	Photocopier	HP Colour Laser Jet CM2320Fxi	09/07/2010	605.35	Cllr. S. Bowles on behalf of Farlam Parish	
10	Notice Board	Lynester, single door red glaze	09/01/2014	461.30	Farlam Parish Council	
11	Laptop/printer	HP 250 G4 & Epson XP-432	13/05/2016	427.49	Cllr. R. Hinton on behalf of Farlam Parish	
			TOTAL	500,785.39		